CUSTOMS

AND

CISE TARIFF,

WITH

IST OF WAREHOUSING PORTS IN
THE DOMINION.

G EXCHANGE, FRANC, GERMAN RIXMARK, AND
E PRINCIPAL FOREIGN CURRENCIES AT
CANADIAN CUSTOMS VALUES.

AND

OF THE VALUE OF FRANCS IN ENGLISH MONEY.

COMPILED FROM OFFICIAL SOURCES.

Corrected to 23rd June, 1888.

DAWSON BROS.
HOLESALE BOOKSELLERS AND STATIONERS,
MONTREAL.

1888.

PRICE 50 CENTS.

THE OVERLAND SERIES OF PENS.

No. 1—Alberta. A beautifully free writer, the smoothest pen ever made, for bold free writing, and writing from the shoulder.

Price per gross, 90 cents.

No. 2—Athabaska. A white pen, smooth and durable, suitable for Lawyers, Clergymen, and all sorts of professional work.

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Price per gross, 60 cents.

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No. 8—Assiniboine. A popular pen for general correspondence. Points are especially smooth for flowing and easy writing.

Price per gross, $1.00.

No. 9—Vancouver. A very durable pen for Accountants and general Commercial work. Can be used with great effect for off-hand ornamental work.

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No. 10—Manitoba. A flexible long-pointed pen, for Accountants and for use in Ledgers, where especially neat writing is required. Useful for all kinds of fine Epistolary work.

Price per gross, 60 cents.

ND

NERS

ES OF PENS.

e smoothest pen ever made, the shoulder.

Price per gross, 90 cents.

d durable, suitable for Law- ssional work.

Price per gross, 75 cents.

-corrodable pen, suitable for d Telegraph Offices, where e called a Universal pen, as d also for Railroad Offices, d.

Price per gross, 60 cents.

nt, for engrossing and No- nusic.

Price per gross, 75 cents.

ne-pointed pen, for fine or etc. Suitable for Engin-

Price per gross, 50 cents.

y general use in schools, y suitable also for private

Price per gross, 50 cents.

in Banks and Insurance e. It holds a large supply

Price per gross, 60 cents.

al correspondence. Points y writing.

Price per gross, $1.00.

Accountants and general at effect for off-hand orna-

Price per gross, $1.00.

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Price per gross, 60 cents.

CUSTOMS

AND

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WITH

LIST OF WAREHOUSING PORTS IN THE DOMINION.

STERLING EXCHANGE, FRANC, GERMAN RIXMARK, AND THE PRINCIPAL FOREIGN CURRENCIES AT CANADIAN CUSTOMS VALUES.

ALSO,

A TABLE OF THE VALUE OF FRANCS IN ENGLISH MONEY.

COMPILED FROM OFFICIAL SOURCES.

Corrected to June 23rd, 1888.

DAWSON BROS.
WHOLESALE BOOKSELLERS AND STATIONERS,
MONTREAL.

1888.

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EXTRACTS FROM CUSTOMS ACT.

Corrected to 23rd June, 1888.

8. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or Packages, manufactured of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids,—crates, barrels and other packages containing glass, china, crockery or earthenware,—and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors are contained,—and every package being the first receptacle or covering inclosing goods for purpose of sale, shall, in all cases not otherwise provided for, in which they contain goods subject to the *ad valorem* duty or a specific and *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain; and when they contain goods subject to specific duty only, such packages shall be charged with a duty of Customs of twenty per centum *ad valorem*, to be computed upon their original cost or value; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per centum *ad valorem*; but all packages not hereinbefore specified, and not herein specially charged with or declared liable to duty under regulations, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty. —42 V., c. 15, s.; 44 V., c. 10, s. 1.

8. If, in any case, the true value for duty of any goods, as finally determined under this Act or as determined in any action or proceeding to recover unpaid duties, exceeds by ten per centum, or more, the value for duty as it appears by the bill of entry thereof, there shall be levied and collected upon the same, in addition to the *ad valorem* duty payable on such goods, when properly valued, a sum equal to the same percentage of the whole *ad valorem* duty so payable as the percentage of undervaluation in the original bill of entry; and if the owner, importer or consignee refuses or neglects to pay the said duty and additional sum within six days after notice so to do has been served upon him personally or by leaving the same at his domicile or place of business, the goods shall be seized and forfeited. 46 V., c. 12, s. 102.

9. Whenever any difference arises as to whether any or what rate of duty is payable on particular goods, and there is no previous decision in the matter by any competent tribunal, or there are decisions inconsistent with each other, the Board of Customs may declare the rate of duty payable on the kind of goods in question, or that such goods are exempt from duty, subject in each case to an appeal, by any person interested, to the Governor in Council; and any decision of the Board of Customs when approved by the Minister of Customs, or any Order in Council made upon appeal, containing such declaration and fixing such rate of duty, if any, shall have the same force and effect as if such rate of duty had been fixed and declared by statute; and every Order in Council made under this section shall be published in the *Canada Gazette*. 46 V., c. 12, s. 11.

11. Whenever duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity. 46 V., c. 12. s, 13.

12. Whenever duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as are prescribed by regulations made by the Governor in Council. 46 V. c. 12, s. 64.

13. On each and every non-enumerated article which bears a similitude, either in material or quality, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty shall be payable which is charged on the enumerated article which it most resembles in any of the particulars before mentioned. 46 V., c. 12, s. 6.

14. If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty. 46 V., c. 12, s. 7.

15. On all articles manufactured from two or more materials, the duty shall be that charged on the article, if there is a difference of duty, which is charged with the highest duty. 46 V., c. 12, s. 8.

16. If an article is enumerated in the tariff under two or more names or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon. 46 V., c 12, s. 9.

17. Spirits and strong waters, from whatsoever substance distilled or prepared, having the flavor af any kind of spirits or strong waters, subject to a higher duty than whiskey, shall be liable to the duty imposed on spirits or strong waters of which they have the flavor. 46 V., c. 12, s. 10.

18. Goods derelict, flotsam, jetsam or wreck, or landed or saved from any vessel wrecked, stranded or lost, brought or coming into Canada, shall be subject to the same duties and regulations as goods of the like kind imported are subject to. 49 V., c. 12, s. 60.

19. If the duties on goods referred to in the next preceding section are not paid within eighteen months from the time when the same were delivered to the proper officer, as hereinafter mentioned, the same may be sold in like manner, and for the same purposes as goods imported may, in such default, be sold; and if they are sold for more than enough to pay the duty and charges thereon, the surplus shall be paid over to the person entitled to receive it. 46 V., c. 12, s. 62.

20. The collector or any appraiser may take samples of any goods imported, for the purpose of ascertaining whether any and what duties are payable on such goods; and such samples shall be disposed of as the Minister of Customs directs. 46 V., c. 12, s. 65.

31. If any goods are brought in any decked vessel, from any place out of Canada to any port of entry therein, and not landed, but it is intended to convey such goods to some other port in Canada in the same vessel there to be landed, the duty shall not be paid or the entry completed at the first port, but at the port where the goods are to be landed and to which they shall be conveyed accordingly under such regulations and with such security or precautions for compliance with the requirements of this Act, as the Governor in Council, from time to time, directs. 46 V., c. 12, s. 45.

34. Every importer of goods by sea or from any place out of Canada shall, within three days after the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of goods imported by inland navigation in a decked vessel of one hundred tons burthen or more, shall, within twenty-four hours of the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of goods imported by inland navigation in any undecked vessel, or in

any vessel less than one hundred tons burthen, or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof. 46 V., c. 12, s. 40.

35. The person entering any goods inwards shall deliver to the collector or other proper officer, an invoice of such goods shewing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported, and a bill of entry thereof, in such form as is appointed by competent authority, fairly written or printed, or partly written and partly printed, and in duplicate, containing the name of the importer,—and if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place, within the port, where the goods are to be unladen,—and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture. 46 V., c. 12, s. 41.

36. Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the same time, pay down, or cause to be so paid, all duties upon all goods, entered inwards; and the collector or other proper officer shall, immediately thereupon, grant his warrant for the unlading of such goods and grant a permit for the conveyance of such goods further into Canada, if so required by the importer. 46 V., c. 12, s. 42.

38. The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty, and the invoice thereof shall be produced to the collector. 46 V., c. 12, s. 49.

41. No entry shall, except in cases in which it is otherwise provided herein, or by regulation of the Governor in Council, be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm or corporation from whom the said goods were purchased, has been produced to the collector, and duly attested as required by this Act, and in the case of consigned goods, verified by the oath of the consignor. 46 V., c. 12, s. 119.

52. The collector or appraiser shall not regard as evidence of the existence or amount of damage any price realized at an auction or forced sale of the goods,—nor shall he estimate nor shall any damage be allowed which has originated from decay, dampness or other cause existing before the voyage commenced and which has rendered the goods unfit to withstand the ordinary risks of the voyage of importation,—nor shall he estimate nor shall any allowance be made for or duty refunded for rust on iron or steel or any manufacture thereof, except on polished Russia iron and Canada plates, and on such only to the extent of fifty per cent.,—nor shall any allowance be made for stains or injury to any packages holding liquids, or the labels thereon, unless the contents of such packages have, at the same time, received actual specific damage by the admixture therewith of water or other foreign substance,—nor shall any allowance be made for damage to sugar or any other saccharine product on which the duty is to be computed according to the polariscopic test; but the Minister of Customs may make a deduction from the percentage of saccharine matter shown by the polariscope to be contained in such sugar or other saccharine product, whenever the same has been damaged by salt water during the voyage of importation, equal to five times the percentage of salt actually present in the excess of water found in such damaged sugar or other saccharine product, over and above that found in samples of the same which have not been so damaged, as established by a certificate from the Customs experts employed by him to make such test.

58. Whenever any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada. 46 V., c. 12, s. 68.

61. When parts of any manufactured article are imported into Canada, each such part shall be charged with the same rate of duty as the finished article, on a proportionate valuation, and when the duty chargeable thereon is specific or specific and *ad valorem*, an average rate of *ad valorem* duty equal to the specific or specific and *ad valorem* duty so chargeable, shall be ascertained and charged upon such parts of the manufactured article.

64. The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country, and in cases where the amount of such drawback has been deducted from the value of such goods, upon the face of the invoice, under which entry is to be made, or is not shown thereupon, the Collector of Customs or proper officer, shall add the amount of such deduction or drawback, and collect, and cause to be paid the lawful duty thereon.

67. No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty. 46 V., c. 12, s. 73.

74. Except as herein otherwise provided, if the importer, owner, consignee, or agent, having complied with the requirements of this Act, is dissatisfied with the appraisement made by the appraiser, hereinbefore mentioned, of any such goods, he may, within three days, give notice in writing to the collector of such dissatisfaction; on receipt of which notice the collector shall at once notify such importer, owner, consignee or agent, to select one disinterested and experienced person familiar with the character and value of the goods in question, and shall select a second person of similar knowledge, and notify such importer, owner, consignee or agent of such appointment:

The persons so selected, together with a third selected by the Minister of Customs from among the members of the Board of Customs, shall examine and appraise the goods in accordance with the provisions of this Act, and the decision of such persons, or of a majority of them if they are not unanimous, shall be reported to the collector and shall be final and conclusive, and the duty shall be levied and collected accordingly:

Such decision shall in no way apply to any case, except that submitted for the consideration of such appraisers

120. Any package of which the importer or his agent declares the contents to be unknown to him, may be opened and examined by the collector or other proper officer, in the presence of such importer or agent, and at the expense of the importer, who shall also bear the expense of re-packing. 46 V., c. 12, s. 47.

122. If any goods are found in any package which are not mentioned in the invoice or entry, such goods shall be seized and forfeited. 46 V., c. 12, s. 107.

123. If any goods are found which do not correspond with the goods described in the invoice or entry, or if the description in the invoice or entry has been made for the purpose of avoiding payment of the duty or of any part of the duty on such goods, or if in any entry any goods have been undervalued for such purpose as aforesaid, such goods shall be seized and forfeited. 46 V., c. 12, s. 108.

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are imported into Canada, rate of duty as the finished the duty chargeable thereon ge rate of *ad valorem* duty n duty so chargeable, shall the manufactured article.

taken to include the amount e Government of any other such drawback has been e face of the invoice, under eupon, the Collector of Cus- uch deduction or drawback, thereon.

ny invoice shall be made on , cord, paper, cording, wiring o have been incurred in the nd all such charges and ex- he value for duty. 46 V., c.

importer, owner, consignee, ts of this Act, is dissatisfied hereinbefore mentioned, of ve notice in writing to the ich notice the collector shall or agent, to select one disin- e character and value of the n of similar knowledge, and of such appointment:

rd selected by the Minister d of Customs, shall examine provisions of this Act, and them if they are not unani- ll be final and conclusive, ngly:

case, except that submitted

agent declares the contents ed by the collector or other r agent, and at the expense of re-packing. 46 V., c. 12,

ch are not mentioned in the rfeited. 46 V., c. 12, s. 107. correspond with the goods tion in the invoice or entry ment of the duty or of any entry any goods have been goods shall be seized and

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	P. C.
Absinthe.....$2.00 per I.G.	
Acetate of Lime	20
Acetate and Nitrate of Lead	5
Acid, Acetic.....25 cents per I.G. and	20
Acid, "Boracic"	Free
Acid, Muriatic	20
Acid, Nitric	20
Acid, Oxalic	Free
Acid, Sulphuric.....½ cent per lb.	
Acid, Sulphuric and Nitric combined, and all mixed Acids	25
Aconite Root	Free
Account Books	35
Adhesive Felt for sheathing vessels	Free
Advertising Bills and Folders.....15 cents per lb. and	25
Advertising Pamphlets, not illustrated.....1 cent each.	
Advertising Pictures, Pictorial Show Cards, Illustrated advertising Periodicals, Illustrated Price Lists, Advertising Calendars, Advertising Almanacs and Tailors' and Mantle-Makers' Fashion Plates, and all Chromos, Chromotypes, Oleographs, and other cards, pictures or artistic works of similar kinds produced by any process other than hand-painting or drawing, and being for business or advertising purposes, or not printed or stamped on paper, card board, or other material.....6 cts. per lb. and	20
Adzes	35
African Teak, Wood not further manufactured than sawn or split	Free
African Teak Wood, manufactures of.....See Wood	
Agaric	Free
Agates, Amethysts, Sapphires, Emeralds, Garnets and Opals, polished but not set or otherwise manufactured	10
Agates, not polished or otherwise manufactured	Free
Agalite	20
Agraffe Pins of Brass, parts of Pianos	25
Agricultural Implements, viz.:—	
Binding Attachments	35
Drills, Grain, Seed	35
Forks, two and three pronged, of all kinds, 5 cts. each and	25
Forks, 4, 5 and 6 pronged, of all kinds...$2 per doz. and	20

	P. C.
Harrows	35
Harvesters, self-binding and without Binders, binding attachments, &c	35
Hay Knives $2 per doz. and	20
Hoes 5 cts. each and	25
Mowing Machines	35
Ploughs, Sulky and Walking Ploughs	35
Rakes, Garden 5 cts. each and	25
Rakes, other, N.E.S	35
Reapers	35
Scythes $2.40 per doz.	
Shovels and Shovel Blanks $1 per doz. and	25
Spades and Spade Blanks $1 per doz. and	25
Other and all similar Articles and parts of, N.E.S	35
Air Brakes	30
Albany Compound (Grease)	25
Albums, Photo	35
Albums or books of views without reading matter 6 cents per lb. and	20
Albums, N.E.S	35
Alabaster, Spar, Terra Cotta or Composition Ornaments	30
Alcohol, wood alcohol, or wood naptha. $1.90 per Imp. gal.	
Alcohol, homœopathic alcohol $1.75 per proof gal.	
Alcohol $1.75 per I.G.	
Alarm Money Drawers	35
Ale, Beer and Porter, in Bottles (6 qts. or 12 pints to I.G.) 18 cents per I.G.	
Ale, Beer and Porter, in casks, or otherwise than bottles, 10 cents per I.G.	
Ale, Beer and Porter, barrels containing bottled ale and porter are considered packages for exportation only, and therefore free of duty	Free
Ale, Finings	20
Ale, Ginger	20
Alhambra Colored Cotton Quilts, colors woven	25
Alizarine, artificial, a Composition	20
Alkanet Root	Free
Almanacs, "Catholic Home Almanacs," periodical	15
Almanacs, advertising 6 cents per lb. and	20
Almonds, shelled 5 cts. per lb.	
Almonds, not shelled 3 cts. per lb.	
Almond Paste as Confectionery 1¼ cents per lb. and	35
Aloes	Free
Alpaca Hair, manufactures of, not elsewhere specified (See Woollens)	
Alpaca, hair of the, unmanufactured	Free
Alum	Free

	P. C.
.....	35
Binders, binding	
.....	35
..$2 per doz. and	20
...5 cts. each and	25
.....	35
.....	35
...5 cts. each and	25
.....	35
.....	35
...$2.40 per doz.	
...$1 per doz. and	25
...$1 per doz. and	25
of, N.E.S.....	35
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g matter	
6 cents per lb. and	20
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tion Ornaments...	30
$1.90 per Imp. gal.	
$1.75 per proof gal.	
....$1.75 per I.G.	
....	35
or 12 pints to I.G.)	
18 cents per I.G.	
rwise than bottles,	
10 cents per I.G.	
g bottled ale and	
exportation only,	
.....	Free
.....	20
....	20
woven.....	25
.....	20
.....	Free
periodical.....	15
6 cents per lb. and	20
.....5 cts. per lb.	
.....3 cts. per lb.	
¼ cents per lb. and	35
.....	Free
where specified....	
(See Woollens)	
.....	Free
.....	Free

	P. C.
Alum, "prepared" and burnt and Powdered.....	20
Aluminium, "Chloride of," or Chloralum.....	Free
Aluminous Cake or Alum.....	Free
Alluminum.....	Free
Ambergris.....	Free
Amber, Gum.....	Free
Amber, Manufactures of, not fancy.....	20
Amber, Manufactures of fancy.....	30
Amethysts .....see Precious stones	
Ammonia, Sulphate of.....	Free
Ammonia, Nitrate.....	20
Anatomical Preparations.....	Free
Anchors.....	Free
Anchovies.....(See Fish in Oils.)	
Anise Star Seed, crude.....(See Seed)	Free
Anise Star Seed, other.....see Seeds	20
Anise Seed.....	Free
Angle Iron or Steel .....See Angles in Steel	
Angola Hair, unmanufactured.....	Free
Angola Hair, manufactures of, not otherwise specified..... (See Woollens)	
Angostura Bitters.....$1.90 per I.G.	
Animals, Living, of all kinds, not otherwise specified.....	20
do Horses, Cattle, Sheep, Swine, Dogs, and pure bred Fowls, including Pheasants and Quails, for improvement of Stock under regulations to be made by the Treasury Board and approved by the Governor in Council.	Free
Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other associations. But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.....	
Animals of all kinds, imported from Newfoundland.....	Free
Aniline Dyes, in bulk or packages of not less than one pound weight	Free
Aniline Dyes, not otherwise provided for.....	10
Aniline Oil, Crude.....	Free
Aniline Salts, and Arseniate of	Free
Annato, liquid or solid	Free
Annato, Seed.....	Free
Annato-ine, or Extract of Annato.....	20
Antelope Skins, (Glove Leather) tanned or dressed, colored or not colored.....	10

	P. C.
Antigalline	20
Antimony	Free
Antimony Regulus	20
Antiquities, collections of	Free
Antiseptine	20
Anthracite Coal	Free
Anthracite Coal Dust	Free
Anvils	30
Apparatus when imported by and for use of Colleges and Schools, Scientific and Literary Societies, such as are not manufactured in Canada	Free
Apparatus for Colleges and Schools, Scientific and Literary Societies, which are manufactured in Canada, to be rated according to material	
Apparatus for Electric Light	25
Apparel, wearing, and other personal articles and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada	Free
Apples, dried	2 cents per lb
Apples, green	Free
Apple Juice, not sweetened	20
Apple Juice, if sweetened, as Fruit Syrup, 1¼ cent per lb. and	35
Apple Parers	25
Apple, Essence of	$1.90 per I.G. and 20
Apple Trees of all kinds	Free
Apricots, Green Fruit	Free
Aqua Marine	see Precious stones
Argols, crude	Free
Argol dust	Free
Arms, including Muskets, Rifles and other fire arms, not elsewhere specified	20
Arms and Munitions of War, imported by and for use of Army and Navy	Free
Arms for Canadian Militia	See articles for use of
Arnica, Extract of	$2 per I.G. and 30
Arrow Root	20
Artificial Gum Arabic, a British Gum	1 cent per lb.
Artificial Flowers	25
Artificial Feathers	25
Arsenic	Free
Arseniate of Aniline	Free
Articles for the use of Governor-General	Free
Articles imported by and for the use of the Dominion Government or any of the Departments thereof, or by or for the Senate or House of Commons	Free
Articles when imported by and for the use of army and navy, viz: arms, military and naval clothing, musical instruments for bands, military stores and munitions of war	Free

	P. C.
.....	20
.....	Free
.....	20
.....	Free
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se of Colleges and	
cieties, such as are	
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in Canada, to be	
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cles and household	
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.....	Free
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1¼ cent per lb. and	35
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.....	Free
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see Precious stones	
.....	Free
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her fire arms, not	
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by and for use of	
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e articles for use of	
..$2 per I.G. and	30
.....	20
....1 cent per lb.	
.....	25
.....	25
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.....	Free
he Dominion Gov-	
hereof, or by or for	
.....	Free
of army and navy,	
g, musical instru-	
munitions of war...	Free

	P. C.
Articles when imported by the Dominion Government, or through any of the departments thereof, for the use of the Canadian militia, viz.: Arms, Military Clothing, Musical Instruments for Bands, Military Stores and Munitions of War	Free
Articles for personal use of Consuls-General, natives or citizens of the country they represent, and not engaged in any other business or profession	Free
Articles ex-warehoused for Ship's Stores	Free
Artotype Engravings	20
Asbestos, Crude	20
Asbestos, in any form other than Crude, and all manufactures thereof	25
Asbestine Pulp	20
Ashes, Pot, Pearl and Soda	Free
Asparagus	25
Asphaltum	Free
Atlasses, as books	25
Australian Gum	Free
Automatic Locomotive Bell Ringers	30
Awnings and Tents	25
Axes, chopping ..... $2 per doz. and	10
Axes of all kinds, other, N. E. S	35
Axles, Iron or Steel, and parts thereof, for Carriages other than Railway and Tramway vehicles..1 cent per lb. and	30
Axle Blanks, Axle Bars, or Forgings for Carriages other than Railway and Tramway Vehicles..... 1 cent per lb and	30
Axles, Car Axles, parts thereof, and other axles N.E.S..... $30 per ton, but not less than	35
Axle Bars and Blanks, or Forgings for Axles, for Railway Cars and other, N.E.S... $30 per ton, but not less than	35
Axle Grease and similar compounds ..... 1 cent per lb.	

B

Babbit Metal	10
Bacon and Hams, Shoulders and Sides.....2 cents per lb.	
Bagatelle Tables or Boards, with cues and balls	35
Bagatelle Balls, when imported separately	35
Baggage, Travellers	Free
Bags, Cotton, Seamless.....2 cents per lb. and	15
Bags, Cotton, made up by the use of the needle	35
Bags, Carpet Bags.....10 cents each and	30
Bag Frames	30
Bags, paper seed bags, illustrated.....6 cents per lb. and	20
Bags, Paper, plain	35

	P. C.
Bags, containing fine Salt	25
Bags, Jute or Hemp	20
Baked Beans, in cans	See Vegetables in cans
Baking Powders, the weight of the package to be included in the weight for duty	6 cents per lb.
Balances and Scales, Iron or Steel	35
Ballast Unloaders, Railway	30
Balls, Glass	5 cents per doz. and 30
Balls for Billiard Boards, imported separately	See items Billiard Balls
Balls for Bagatelle Boards, when imported separately	35
Balsam Twigs or Leaves in natural state	20
Bamboos, unmanufactured	Free
Bamboo Reeds, not further manufactured than cut into suitable lengths for Walking Sticks, or Canes, or Sticks for Umbrellas, Parasols or Sunshades	Free
Bamboo, furniture made from	35
Bamboos, manufactures of, not elsewhere specified	25
Bananas, Green Fruit	Free
Band Iron, 8 inches or less in width and thinner than No. 20 gauge	12½
Band Iron, 8 inches or less in width, and not thinner than No. 20 gauge	$13 per ton
Bank Notes, unsigned	6 cents per lb. and 20
Bar Iron, rolled or hammered, flats, rounds and squares, Bars and Shapes of rolled iron, N.E.S.	$13 per ton
Bars, Iron or Steel Railway Bars, for railways or tramways, of any form, punched or not, N.E.S.	$6 per ton
Bars or Rails of Steel, not weighing less than 25 lbs. per lineal yard, for use in railway tracks	Free
Bars, iron and steel	see Iron or Steel
Barbed Wire Fencing, of iron or steel	1½ per lb.
Barilla	Free
Bark, prepared	20
Bark, Hemlock	Free
Bark, Oak and Tanners	Free
Bark, Oak, (extract of) or Quercitron, for tanning	Free
Bark, other, N.E.S	20
Barley	15 cents per bushel
Barley, damaged by water in transitu (on appraised value)	20
Barley Flour	20
Barometers, according to material	
Barrels containing Pork or other salted Meats, 20 cts. each.	
Barrels containing Bottled Ale, Beer or Porter	Free
Barrels of Canadian manufacture exported filled with Domestic Petroleum and returned empty, under such regulations as the Minister of Customs shall direct	Free

F.

	P. C.
.....	25
.....	20
'egetables in cans	
ge to be included	
...6 cents per lb.	
.....	35
.....	30
ents per doz. and	30
ely.....	
ems Billiard Balls	
separately.....	35
.. ..	20
.....	Free
han cut into suita-	
ies, or Sticks for	
.....	Free
.....	35
pecified.....	25
.....	Free
thinner than No.	
.....	12½
not thinner than	
.....$13 per ton	
cents per lb. and	20
and squares, Bars	
.....$13 per ton	
ays or tramways,	
.....$6 per ton	
than 25 lbs. per	
.....	Free
see Iron or Steel	
.....1½ per lb.	
.....	Free
.....	20
....	Free
.....	Free
anning	Free
....	20
cents per bushel	
ppraised value)...	20
.....	20
.....	
ats, 20 cts. each.	
rter	Free
filled with Do-	
under such regu-	
l direct.....	Free

	P. C.
Barrels containing Petroleum, or its products, or any mixture of which petroleum is a part.....40 cts. each.	
Barrels containing fine Salt.....	25
Barytes, unmanufactured.....	Free
Barytes, manufactured.....	20
Baskets, Carpenters' Tool Baskets.....	25
Baskets of Willow, Bamboo and other N.E.S.....	25
Bath Brick	20
Bay Rum.....[same as Cologne Water]	
Beads and Bead Ornaments.....	30
Beads, Prayer.....	30
Beams, iron or steel..... See Angles in steel	
Beams, iron or steel, for iron ships, &c.....	Free
Beans, Breadstuffs.....15 cents per bushel	
Bean, Tonquin Bean Seed N.E.S.....	20
Bean, Tonquin Bean Seed, crude	Free
Beans, Vanilla and Nux Vomica.....	Free
Beans, Vanilla and Nux Vomica, when powdered.....	20
Bedsteads of Iron.....	35
Bedsteads of Wood	35
Bed Feathers.....	20
Bed Comforters, or Quilts of Cotton, not including woven quilts or counterpanes.....	35
Beer imported in Bottles.....18 cents per I.G.	
Beer imported in Wood..... 10 cents per I. G.	
Beer Coloring as Syrup.....1 cent. per lb. and	30
Beef, fresh and salted .....1 cent per lb.	
Beef, preserved in cans.....2 cts. per lb.	
Bees.....	Free
Belladona Leaves.....	Free
Belladona Leaves, when powdered.....	20
Bees Wax.....	20
Bellows, blacksmith's bellows.....	25
Bells for Churches.....	Free
Bells, of any material, except for Churches.....	30
Belts and Trusses.....	25
Belt Dressing, Prepared Grease	25
Belting, Rubber.....5 cents per lb. and	15
Belting, cotton.....	20
Benzole, not elsewhere specified .....7 1/5 cents per I. G.	
Bent Glass, for the manufacture of Show Cases, provided it is not made in Canada	Free
Berries, for dyeing or used in composing dyes.....	Free
Berries, ground or powdered.....	20
Berries, edible berries.....(See Fruit, green)	
Bibles (see Books).....	5
Bichromate of Potash, crude	Free

	P. C.
Bichromate of Soda	Free
Bicarbonate, or Saleratus of Potassa	20
Bicarbonate of Soda	20
Bicycles	30
Bill Heads, printed	35
Billiard Tables, without pockets, 4½ by 9 feet or under, each $22.50 and	15
Billiard Tables, without pockets, over 4½ by 9 feet, each $25.00 and	15
Billiard Tables, with pockets, 5½ by 11 feet or under, each $35.00 and	15
Billiard Tables, with pockets, all over 5½ by 11 feet, each, each table to include 12 cues and 1 set of four balls, $40.00 and	15
Billiard Balls, papier mache, when imported separately	35
Billiard Balls, bone or ivory, when imported separately	30
Billiard Balls, celluloid, when imported separately	20
Binders' Cloths	10
Birds, Canary Birds	20
Birds N.E.S	20
Bird Skins, for taxidermic purposes	20
Bird Baths (Glass)	(See Glass)
Bird Cages, all kinds	30
Biscuits, not sweetened	20
Biscuits, sweetened 1¼ cents per lb. and	35
Bismuth, Metallic	Free
Bitter Water, or Hop Supplement $2 per I. G. and	30
Bitters, Vermouth $190 per Imp. gal.	
Bitters (N. E. S.) $1.90 per I. G.	
Bitters, as Proprietary Medicines, Liquid	50
Blacking, Shoe and Shoemakers' Ink	30
Black Lead, plumbago manufacture	25
Black Lead (N. E. S.)	20
Black, Varnishmakers' Black	20
Black Heart Ebony Wood, not further manufactured than sawn or split	Free
Black Heart Ebony Wood, manufactures of	see Wood
Black Book Muslin	32½
Blackberry Bushes	Free
Blackberries	Free
Blacksmiths' Bellows	25
Bladders	20
Blank Books	35
Blank forms	35
Blankets, composed wholly or in part of Wool, Worsted, Hair of Alapaca Goat, or other like animals, 7½ cents per lb. and	20

	P. C.
Blind or Window Shade Rollers, finished, but without the shades.....see Window Shades, &c., &c.	35
Blood Stones.....See Precious Stones	
Blooms, iron.....See Iron	
Blother Baths.....	30
Blue, ultramarine.....	Free
Blue Black (dry color).....	20
Blueing, Laundry Blueing of all kinds.....	30
Boiler Tubes, of wrought iron or steel.....	15
Boiler and other Plate Iron, sheared or unsheared (N.E.S), not thinner than No. 20 gauge (See Iron)..$13 per ton	
Boilers, Steam Engines and other machinery for Ships or Sailing Vessels built in a foreign country....[see ships]	25
Boilers and Engines, and parts of, not elsewhere specified..	30
Bolts, Iron or Steel.....see iron or steel	
Bolt Blanks, Iron or Steel.....see iron or steel	
Bolting Cloth, not made up.....	Free
Bolsters and Pillows.....	35
Bone Dust, for manufacture of Phosphate and Fertilizers....	Free
Bone Dust, other, N.E.S.....	20
Bone Ash, for manufacture of Phosphate and Fertilizers....	Free
Bone Black.....	20
Bones, crude, not manufactured, burnt, calcined, ground or steamed.....	Free
Bones, burnt, calcined.....	20
Bones, manufactures of, fancy.....	30
Bones, manufactures of (N. E. S.).....	20
Bone Pitch.....	20
Bonnets, not elsewhere specified.....	25
Booklets, printed on paper, &c., &c.....	15
Booklets, with cards pasted on the covers, or made up of cardboard pictures.....6 cents per lb. and	20
Books of Views or Albums without reading matter..... 6 cents per lb. and	20
Book Covers, illustrated paper.....6 cents per lb. and	20
Books, printed in any of the Languages or Dialects of any of the Indian Tribes of the Dominion.....	Free
Books, Printed Periodicals and Pamphlets, not elsewhere specified, not being foreign reprints of British Copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hymn books.....	15
Books, embossed for blind.....(See Books educational)	Free
Books, Bibles, Prayer-books, Psalm Books and Hymn Books	5
Books, Educational, imported exclusively by and for the use of schools for the deaf and dumb, and blind.....	Free
Books, show-books.....6 cents per lb. and	20

	P. C.
Books, British Copyright works, reprint of.....12½% and	15
Books, printed by any Government, or by any Scientific Association, or other Society now existing for the promotion of learning, and letters issued in the course of their proceedings and not for the purpose of trade.....	Free
Books, Blank Books, Account Books, Copy Books or books to be drawn or written upon.....	35
Printed, lithographed, or copper or steel plate bill-heads, cheques, envelopes and miniature newspapers, receipts, drafts, and other commercial blank forms, not elsewhere specified.....	35
Book Binders' tools and implements.....	10
Book Muslin, black.....	32½
Book Muslin, not dyed or colored.....	20
Boots and Shoes, [Leather]	25
Boots and Shoes, [Rubber]	25
Boots and Shoes, wholly of Felt.....10 cents per lb. and	25
Boots and Shoes, other (N.E.S).....	25
Boot and Shoe Counters, made from Leather Board..... ½c. per pair	
Boot Jack.....	30
Boot and Shoe Dressing	30
Boot and Shoe Laces, of any material	30
Borax, in lump.....	Free
Borax, ground.....	Free
Borax Soap, "perfumed," the weight of the inside packages and wrappers to be included in the weight for duty, 10 cents per lb. and	10
Boracic Acid.....	Free
Box Wood, unmanufactured.....	Free
Box Wood Rules, plain.....	25
Box Wood Rules, bound with brass.....	30
Boxwood, manufactures of.....see Wood	
Boxes, paper boxes labelled empty.....15 cents per lb. and	25
Boxes, paper boxes, empty, plain.....	35
Boxes, twine boxes.....	30
Boxes, cash boxes.....	30
Boxes and Writing Desks, fancy and ornamental.....	30
Botany, specimens of.....	Free
Bottles, Glass (see Glass).....	
Braces or Suspenders.....	35
Brackets, metal.....	30
Brads (see Tacks, &c).....	
Bracelets, made of Hair	30
Braids of all kinds	30
Braid, material for the manufacture of .....see Yarn, &c.	
Bran, Mill Feed.....	20

	P. C.
f.....12½% and	15
by any Scientific	
sting for the pro-	
in the course of	
ose of trade.....	Free
py Books or books	
.....	35
steel plate bill-	
ature newspapers,	
cial blank forms,	
....	35
.....	10
.....	32½
.....	20
.....	25
.....	25
cents per lb. and	25
.....	25
ner Board.....	
½c. per pair	
.....	30
.....	30
.....	30
.....	Free
.....	Free
ne inside packages	
weight for duty,	
cents per lb. and	10
.....	Free
.....	Free
.....	25
.....	30
.....see Wood	
cents per lb. and	25
.....	35
.....	30
.....	30
nental.....	30
.....	Free
.....	
.....	35
.....	30
.....	
.....	30
.....	30
...see Yarn, &c.	
.....	20

	P. C.
Brandy (see Spirits).....$2.00 per I.G	
Brass, Agraffe Pins, parts of Pianos	25
Brass, old and Scrap.....	Free
Brass, drawn, plain and fancy tubing.....	10
Brass Cups, being rough blanks for the manufacture of brass and paper shells or cartridges, when imported by the manufacturers of such articles for use in their factories .	Free
Brass, in sheets.....	Free
Brass, Bars and Bolts.....	10
Brass Patterns.....	30
Brass Spelter.....	30
Brass Wire, covered.....	25
Brass Wire, round or flat	Free
Brass Wire, Cloth	20
Brass, twisted Brass and Copper Wire, when imported by manufacturers of boots and shoes for use in their factories	Free
Brass, in strips, for printers' rules, not finished.....	15
Brass, in sheets, subdivisions of, such as strips, or widths cut to sizes or forms, N.E.S.....	30
Brass Screws.....	35
Brass Wire and Rods cut to special lengths	30
Brass, manufactures of other, not elsewhere specified.....	30
Bread	20
Bread Fruit.....	20
Breadstuffs, other, not elsewhere specified.....	20
Brick, Fire, for lining stoves.....	30
Brick, made from anthracite coal waste.....	20
Brick, hollow and porous.....	20
Brick, Building.....	20
Brick, for building or repairing furnaces for gas works	Free
Bricks for bakers' ovens.	Free
Brick, Fire-Brick, for use exclusively in process of manufactures.....	Free
Brick, Bath Brick	20
Brick, Firebrick, N. E. S	20
Brimstone, crude or in roll or flour.....	Free
Brim Moulds, for gold beaters.....	Free
British Gum, Dressine, Sizing, Cream and Enamelled sizing 1 cent per lb.	
Bristles	Free
Bridges, iron .....1¼ cent per lb., but not less than	35
Britannia Metal in pigs and bars.....	Free
Britannia Metal, manufactures of, if not plated.....	25
Britannia Metal, manufactures of, if plated.....	30
Bromine	Free
Brooms of all kinds.....	25

	P. C.
Broom Corn	Free
Bronze or Dutch Metal	20
Broma Chloralum	20
Bronze Statuettes	30
Brushes	25
Buck Skins (Glove Leather) tanned or dressed, colored or not colored	10
Buck Skins (Leather) dressed, waxed or glazed	20
Buckthorn and Strip Fencing, of iron or steel	1⅛ cents per lb.
Buckwheat	10 cents per bushel
Buckwheat, damaged by water in transitu (on appraised value)	20
Buckwheat, meal or flour	¼ cent per lb.
Buchu Leaves	Free
Buchu Leaves, when powdered	20
Buckles, for saddlers	35
Buckles, tin, for suspenders	25
Buckles, other, N. E. S	30
Buffalo Hide, Indian dressed	20
Buffalo Hides, not dressed	Free
Buckram, for the manufacture of hat and bonnet shapes	Free
Builders' Hardware	35
Buffalo, Bison and Camel Hair, unmanufactured	Free
" " " manufactures of, not elsewhere specified	(see Hair)
Buggies (see item Carriages)	
Bulbous Roots	20
Bullion, Gold and Silver	Free
Bunting, Wool (see Wool, all fabrics)	
Burr Stones, in blocks, unmanufactured, not bound	Free
Burgundy Pitch	Free
Busk, corset clasps as parts of corsets	35
Butter Knives, plated. See Knives	
Butchers' and Table Steels	30
Butter	4 cents per lb.
Butter Triers	30
Butter "Color," not Annatto	20
Butterine, or other substitute for Butter, importation prohibited.	
Buttons of Vegetable Ivory or Horn	10 cents per gross and 25
Buttons, composition	25
Buttons, all other, not elsewhere specified	25
Button Covers, Crosier	10
Button Moulds	25
Button, mohair cloth for covering buttons, &c.	see item Lasting, &c., &c.

	P. C.
...	Free
...	20
...	20
...	30
...	25
ssed, colored or ...	10
ed ...	20
el ...	
1⅛ cents per lb.	
cents per bushel	
appraised value)	20
..¼ cent per lb.	
...	Free
...	20
...	35
...	25
...	30
...	20
...	Free
onnet shapes....	Free
...	35
tured ...	Free
res of, not else- ...(see Hair)	
...	
...	20
...	Free
...	
t bound ...	Free
...	Free
...	35
...	
...	30
..4 cents per lb.	
...	30
...	20
portation prohibited.	
nts per gross and	25
...	25
...	25
...	10
...	25
&c. ...	
Lasting, &c., &c.	

C

	P. C.
Cabinet of Coins and other collections of antiquities	Free
Cabinet Ware or Furniture (wood or iron)	35
Cables Chain (Iron or Steel) over 9/16 of an inch in diameter	5
Cables and Chains, all other, (Iron)	30
Cables, other ...see cordage	
Cachoua, breath sweeteners ...1¼ cent per lb. and	35
Cages, bird cages	30
Cakes not sweetened	20
Cakes sweetened ...1¼ cents per lb. and	35
Cake Turners	30
Calendered Paper, not ruled	25
Calendered Paper, ruled	35
Calf Skins, tanned or dressed, but not colored, waxed or glazed	15
Calf Skins, tanned or dressed, waxed or glazed	20
Calumba Root	Free
Cambric, "Turkey Red"	32½
Cameos ...See Precious Stones	
Camphor Gum	20
Canada Plates (see Iron)	12½
Canary Colors, in liquid	25
Canary Birds	20
Canary Seed	Free
Candied Peel, lemon, orange and citron ...1¼ per lb. and	35
Candles, Tallow ...2 cents per lb.	
Candles, Paraffine Wax ...5 cents per lb.	
Candles, all others, including Sperm	25
Candle Wick	20
Cane or Rattan, split or otherwise manufactured	25
Cane Juice, refined Syrups (see sugars)..1 cent per lb. and	30
Cane Juice, concentrated (see sugars)	
Canton Flannels, not stained, painted or printed ...1 cent per sq. yard and	15
Canton Flannel, printed or dyed	32½
Canvas for manufacture of Floor Oil Cloth, not less than 45 inches wide, and not pressed nor calendered	Free
Canvas, pressed or calendered, but not dyed or painted	20
Canvas, "Jute," not less than 58 inches wide, when imported by manufacturers of Floor Oil Cloth, for use in their factories	Free
Canvas of Flax or hemp, to be used for boat and ship sails	5
Canvas Leggings	35
Canvas, painted and stretched on frames, for artists' use	25
Canvas, all other, not elsewhere specified	20

	P. C.
Cannon and Musket Powder, in kegs and barrels, 4c. per lb.	
Canister Powder, in 1 lb. and 1½ lb. tins.....15 cts per lb.	
Can Openers	30
Cans, or packages made of tin or other material, containing fish of any kind, see Oysters in cans, under items fish, &c.	
Caoutchouc, unmanufactured	Free
Caoutchouc, Clothing	35
Caoutchouc, manufactures of, not elsewhere specified	25
Caplins, unfinished Leghorn hats	20
Caps, cloth, wool.....10 cents per lb. and	25
Caps and Hats, not elsewhere specified	25
Caps, Fur	25
Caps, Percussion, guns, rifles and pistols	30
Caps, Percussion Copper for blasting	30
Capsules for Bottles made of lead	30
Capes, Fur	25
Carbuncles.....[See Precious Stones]	
Card Mounts	35
Carmine, dry color	20
Carmine, in pulp	20
Car Springs (see Springs in Iron)	
Cars, Railway	30
Cars, Railway and Street, the seat fixtures for, of cast iron, to be classed as castings.....see Castings	30
Locks, Window-fasteners and similar articles to be classed as Carriage Makers' hardware	35
Carbolic or Heavy Oil	10
Carbons	25
Carboys, containing liquid, to pay same rate of duty as if imported empty.....[See Glass]	
Carboys, empty.....[See Glass]	
Cardboard	35
Card Clothing, machine	25
Cards, show cards.....6 cents per lb. and	20
Cards, devotional and Sunday-school illustrated 6cts. per lb. and	20
Cards, for playing.....6 cts. per pack	
Cards, printed [Business].....6 cts. per lb. and	20
Cards, embossed, or Christmas or New Years's Chromos, 6 cts. per lb. and	20
Cardimon Seed	Free
Caraway Seed, crude.....see Seeds	Free
Caraway Seed, other.....see Seeds	20
Carpenters' Tool Baskets	25
Carpet Stretchers	30
Carpet Sweepers	30
Carpet Bags.....10 cents each and	30

	P. C.
Carpet, treble ingrain, three-ply and two-ply carpets, composed wholly of wool....10 cents per square yard and	20
Carpets, two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca goat, or other like animal.....5 cents per square yard and	20
Carpets, Brussel	25
Carpets, Dutch	25
Carpets, Jute	25
Carpets, Tapestry	25
Carpet Rags, in balls	20
Carpets, other, not elsewhere specified	25
Carpeting, Matting and Mats of Hemp	25
Cartridges satchels.....10 cents each and	30
Cartridges, for guns, rifles and pistols, N.E.S....see Arms	30
Cartridge cases	30
Cars, railway cars	30
Cars, passenger, baggage and freight, the property of railroad companies crossing the frontiers, &c..... see Locomotives, &c.	
Carts.....see Carriages	
Car Wheels .....$16 per ton but not less than	30
Carriages, Buggies of all kinds, Farm Waggons, Farm, Railway or Freight Carts, Pleasure Carts or Gigs and similar vehicles, costing less than $50.....$10 each and	20
Costing $50 and less than $100.....$15 each and	20
All such Carriages costing $100 each and over	35
Carriages, Railway Cars, Sleighs, Cutters, Wheelbarrows and Hand Carts	30
Carriages, Childrens' Carriagesof all kinds, not Toy Carriages	35
Carriages, toy carriages	30
Carriages, parts of, or other manufactured articles, shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article.	
Carriages, parts of, &c. ; is held to include Wheels, Bodies, Seats, Dashboards, Gears, Tops, Banded Hubs, Shafts and Poles ready to fit, painted or not painted.	
Carriage Hardware	35
Carriages of travellers, and Carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations to be prescribed by the Minister of Customs	Free
Carriage Dusters	30
Cash Boxes	30
Cashmere Shawls, not silk	25
Cashmere, of Silk	30

	P. C.
Cashmere Dolmans ..... 10 cents per lb. and	25
Cashmere Jackets ..... 10 cents per lb. and	25
Cashmere Mufflers, hemmed ..... 10 cents per lb. and	25
Cashmere Mufflers, not hemmed ..... 7½ cents per lb. and	20
Cashmere, other, manufactures of, not elsewhere provided for (see Wools, Fabrics, N.E.S.)	
Caskets, burial, of any material	35
Casts, as models for the use of schools of design	Free
Cassia, ground	25
Cassia, unground (spice)	10
Cassimeres, wool ..... 7½ cents per lb. and	20
Castile Soap, in cakes, for toilet use ..... 10 cents per lb. and	10
Castile and White Soap, other ..... 2 cents per lb.	
Cast Iron Forks, not handled nor ground, nor otherwise further manufactured	10
Cast Iron Pipes of every description, $12 per ton, provided the duty shall not be less than 35 per cent.	
Cast Scrap Iron ..... $4 per ton	
Cast Iron Vessels, $16 per ton, provided the duty shall not be less than 30 per cent.	
Castings, not elsewhere provided for, $16 per ton, but not less than	30
Castor Oil	20
Cathoiic Home Almanack, periodical	15
Cattle, for improvement of stock	Free
Cattle, other	20
Catgut Strings or Gut Cord for Musical Instruments	Free
Catgut or Whipgut, unmanufactured	Free
Catsups (see Sauces)	
Caustic Potash	20
Caustic Soda, "in Rosin Shell," a prepared lye	20
Caustic Soda, other	Free
Cases, egg cases, containing eggs	20
Cases, for jewels, watches, and other like articles of any material ..... 10 cts. each and	30
Cases, cigar and cigarette cases	30
Cases, pipe cases	30
Cases, fancy, other, N. E. S	30
Celluloid or Xyolite, in sheets, lumps or blocks	Free
Celluloid moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured	10
Celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured	10
Celluloid Collars	35
Celluloid, manufactures of, N.E.S	20
Cement, raw or in stone from quarry (13 cubic feet to ton) $1.00 per ton.	

P. C.

o cents per lb. and 25
o cents per lb. and 25
o cents per lb. and 25
¼ cents per lb. and 20
lsewhere provided
....
..... 35
design.... .... Free
..... 25
..... 10
cents per lb. and 20
o cents per lb. and 10
..2 cents per lb.
nor otherwise fur-
..... 10
per ton, provided
cent.
.....$4 per ton
the duty shall not

5 per ton, but not
less than 30
..... 20
..... 15
..... Free
..... 20
struments..... Free
..... Free
....
..... 20
d lye..... 20
..... Free
..... 20
e articles of any
..10 cts. each and 30
..... 30
..... 30
..... 30
ocks .... Free
knives and forks,
d..... 10
infoil or not, but
..... 10
..... 35
..... 20
cubic feet to ton)
$1.00 per ton.

P. C.

Cement, burnt and unground.....7½ cents per 100 lbs.
Cement, Hydraulic or Waterlime, ground, including barrels, 40 cents per barrel.
Cement, in bulk or in bags.....9 cents per bush.
Cement, Portland or Roman, in barrels, including barrels, 40 cts. per barrel
Cement, Portland or Roman, in bulk or in bags.....9 cents per bushel.
Cement, other (N. E. S.) 20
Cement Oil..... 25
Chalk and Cliff stone, unmanufactured.... ..... Free
Chalk, manufactured..... 20
Chalk lines 25
Champagne, and all other sparkling wines, in bottles, containing each not more than one quart and more than a pint.....$3.00 per dozen and 30
Champagne, containing not more than a pint each and more than ½ pint.....$1.50 per dozen and 30
Champagne, containing ½ pint each or less..... .... 75c per dozen and 30
Champagne, bottles containing more than one quart each shall pay in addition to $3.00 per dozen bottles at the rate of $1.50 per I.G. on the quantity in excess of one quart and..... 30
NOTE.—The quarts and pints in each case being old Wine Measure.
Chamomile Flowers .... Free
Chamomile Flowers when powdered 20
Chamois Skins 20
Chamois Leather Shirts and Jackets..... 30
Charts 20
Chains, Hair..... 30
Chain Trace, part of harness..... 35
Chains, Gold and Silver..... 20
Chains (iron or steel) over nine-sixteenths of an inch in diameter.... 5
Chains (iron or steel) other, N.E.S..... 30
Chairs, furniture, wood or Iron..... 35
Chair seats, perforated..... 35
Chair (wrought iron or steel) for railway purposes [See Iron]
Channels, iron or steel.....See Angles in steel
Chaplets 30
Charcoal..... 20
Charcoal, laundry irons..... 30
Cheese.....3 cents per lb.
Cheese triers.... 30
Cheese Cloths.....1 cent per square yard and 15

	P. C.
Cheques, printed	35
Chemicals, not elsewhere specified	20
Cherries	Free
Cherry Juice, not sweetened	20
Cherry Juice, if sweetened, as fruit syrups, 1¼c. per lb. and	35
Cherryheat Welding Compound	Free
Cherry Trees	Free
Chewing Gum, if sweetened 1¼ cent per lb. and	35
Chewing Gum, not sweetened	20
Chia Seed	Free
Chicory, raw or green and substitutes for coffee, not elsewhere specified 3 cents per lb.	
Chicory, dried, roasted or ground, and substitutes for coffee, composed of roots and vegetables 4 cents per lb.	
China Clay, natural or ground	Free
Chinese Blue, dry color	20
Chloralum or Chloride of Aluminium	Free
China and Porcelain Ware	30
Chinchona Bark	Free
Chinchona Bark, when powdered	20
Chimneys, Lamp (glass)	30
Chip Hats	25
Chloride of Barium	20
Chloride of Lime	Free
Chlorate of Potash	20
Chlorate of Potash, in tablets	25
Chocolate, not sweetened	20
Chocolate Drops 1¼ cent per lb. and	35
Chocolate, containing sugar 1 cent per lb. and	25
Christmas and New Years chromos 6 cts. per lb. and	20
Chronometer Clocks, as Clocks	35
Chronometer Watches	25
Chronometers for Ships	Free
Chromo Pictures 6 cts. per lb. and	20
Chromo Cards 6 cts. per lb. and	20
Chromos mounted on cardboard matts 6 cts. per lb. and	20
Churns (wood)	25
Churns and Crocks, earthenware, per gallon of holding capacity 3 cents	
Church Bells	Free
Church Vestments	20
Cider, not clarified or refined 5 cents per gall	
Cider, clarified or refined 10 cents per gallon.	
Cigars $2 per lb. and	25
Cigarettes $2 per lb. and	25
Cigar, Cigarette and Pipe Cases	30
Cinabar	Free

	P. C.
.....	35
.....	20
.....	Free
.....	20
¼c. per lb. and	35
.....	Free
.....	Free
cent per lb. and	35
.....	20
.....	Free
coffee, not else-	
...3 cents per lb.	
itutes for coffee,	
..4 cents per lb.	
.....	Free
.....	20
.....	Free
.....	30
.....	Free
.....	20
.....	30
.....	25
.....	20
.....	Free
.....	20
.....	25
.....	20
cent per lb. and	35
cent per lb. and	25
cts. per lb. and	20
.....	35
.....	25
.....	Free
cts. per lb. and	20
cts. per lb. and	20
cts. per lb. and	20
.....	25
llon of holding	
.....3 cents	
.....	Free
.....	20
.5 cents per gall	
cents per gallon.	
..$2 per lb. and	25
..$2 per lb. and	25
.....	30
.....	Free

	P. C.
Cinabar, Vermillion	20
Cinnamon Ground [spice].....	25
Cinnamon Unground (spice).....	10
Citrons, Vegetable.....	Free
Citrons, rinds of, in brine for candying	Free
Clay Tobacco Pipes	35
Clays.....	Free
Cliff Stone, unmanufactured.....	Free
Cliff Stone, manufactured.....	20
Clocks, and parts of, except springs.....	35
Clock Springs.....	10
Clock Springs, steel for.....see Clock Springs in steel	Free
Cloaks, fur lined.....see Clothing	
Cloaks of fur	25
Clothes Wringers.....$1 each and	30
Cloth, tracing cloth.....5 cents per sq. yard and	15
Cloths (see Wool) .....7½ cents per lb. and	20
Cloakings and Coatings...(see Wool) 7½ cents per lb. and	20
Clothing, Wool .....10 cents per lb. and	25
Clothing and apparel of British subjects dying abroad..... see Apparel, &c.	
Clothing, Cotton .....see Cotton	35
Clothing, Linen.....	35
Clothing, India Rubber	35
Clothing, Silk.....	30
Clothing, horse clothing, shaped, wool, 10 cents per lb. and	25
Clothing, horse clothing, shaped, of any material, N.E.S...	30
Clothing, donation of, for charitable purposes	Free
Clothing, imported by and for use of army and navy ..... See "Articles" for army and navy	
Clothing for Canadian militia....See Articles for use of, &c.	
Clothing, other, N. E. S.....	30
Clout Nails, wrought iron and pressed ....1½ cents per lb. but not less than.....	35
Clover Seed.....	Free
Coal, Anthracite.....	Free
Coal, Bituminous, per ton of 2,000 lbs.....	60
Coal Dust. Anthracite Coal Dust.....	Free
Coal Dust, other N. E. S.....	20
Coke, per ton of 2,000 lbs.	50
Coke, Gas, when used in Canadian manufactures only.....	Free
Coal Oil and Kerosene, distilled, purified..... 7 1/5 cents per I.G.	
Coal Oil and Kerosene, fixtures and parts thereof	30
Coal Tar.....	10
Coal Pitch.....	10
Coats, Fur	25

	P. C.
Coats, other	see Clothing
Cobalts, Ore of	Free
Cobalt, Metallic Color (dry)	Free
Cocoa Matting	30
Cocoanut Pudding Preparation, a mixture of cocoanut, rice, tapioca, &c	8 cents per lb.
Cocoanuts, imported from place of growth by vessel direct to a Canadian port	50 cents per 100
Cocoanuts N.E.S	$1.00 per hundred
Cocoa Paste and Chocolate, not sweetened	20
Cocoa Paste and other preparations of, containing sugar,	1 cent per lb. and 25
Cocoanut, dessicated, sweetened or not	8 cents per lb
Cocoanut Oil, in its natural state	Free
Cocoa Bean, shell and nibs	Free
Cod Liver Oil, medicated	20
Cod Oil [N. E. S.]	20
Cod Oil, from Newfoundland	Free
Cod fish	see fish
Cochineal	Free
Cochineal, powdered or ground	20
Coffee, Green, imported from the United States	10
Coffee, Green, imported from other countries than U.S.	Free
Coffee, roasted or ground, imported from U.S.	3 c. p. lb. and 10
Coffee, roasted or ground, imported from other countries than U.S	3 cts. per lb.
Coffee substitutes, composed of roots or vegetables	4 cts. per lb.
Coffee, all other substitutes for	3 cts. per lb.
Coffee Mills	30
Coffee Roasters	30
Coffee-pot Stands	30
Coffins of any materials	35
Coffin Trimmings of Metal, if plated	30
Coins, Silver Coins from the U.S	20
Coins, Gold and Silver, except U.S. silver coins	Free
Coir and Coir Yarn	Free
Collars of paper	35
Collars, ladies' embrodered	35
Collars, Celluloid	35
Collars of linen and cotton	24 cents per doz. and 30
Collars, lace collars	30
Colchicum Seed	20
Colcothar, dry, oxide of iron	20
Cologne, color in pulp	20
Cologne Water, and Perfumed Spirits, in bottles or flasks, not weighing more than four ounces	50

	P. C.
Cologne Water, and Perfumed Spirits, in bottles, flasks or packages, weighing more than four ounces each..... $2 per I.G. and	40
Colored Glass, common.....	30
Colored Glazed Paper.....	35
Colored Fabrics, woven or dyed, or colored cotton yarn, or part jute, or part cotton yarns, or other material except silk, not elsewhere specified.....	25
Colours and Paints, ground in oil or any other liquid.....	25
Colours, dry, blue-black,.....	20
Colours, Metallic, viz: Cobalt, Zinc and Tin.....	Free
Colours, dry, Chinese blue.....	20
Colours, dry, Prussian blue and raw umber.....	20
Colours, in pulp, carmine, cologne, rose lake, scarlet, and maroon, satin and fine washed white	20
Colours and Paints, dry, other, not elsewhere specified....	20
Colouring, dry	20
Colodion Varnish.... .....20 cents per I.G. and	25
Coloured Sand	20
Colza Oil.....	20
Combs, for dress and toilet, all kinds.....	30
Combs, curry combs, as Saddlers' hardware....	35
Commercial blank forms.	35
Communion Plate and plated ware for use in Churches.....	Free
Articles for use in Churches, in free list, as communion plates, &c., are composed of the following articles, viz: Pix or ciborium, chalices, cruets, remonstrances, altar crowns, procession crowns, altar reliquary, candlesticks, altar candelabra, altar censors, sanctuary lamps, altar boquets, part metal, part glass or porcelain; baptismal fonts, holy ointment boxes.	
Common Soap, brown or yellow.....1½ cents per lb.	
Common, soft and liquid soap, not perfumed.....	20
Compasses, for ships.....	Free
Composition Nails, Spikes and Sheathing Nails.....	20
Composition Fuel, in blocks.....	20
Composition ornaments.....	30
Concentrated Lye	20
Condensed Coffee	20
Condensed Milk, not sweetened	20
Condensed Milk, if sweetened.....1¼ cent per lb. and	35
Conium Cicuta, or Hemlock seed and leaf.....	Free
Confectionery and Sugar Candy .....1¼ cent per lb. and	35
Confection or stick extracts (liquorice).....1 cent per lb. and	20
Control Clocks, known as Watchmen's Clocks.....	35
Copper bars, rods, bolts and ingots.....	10
Coppered Iron or Steel Wire, N.E.S. See Wire	30

	P. C.
Copper, old and scrap	10
Copper, pigs	10
Copper, seamless drawn tubing	10
Copper Sheets, cut in sheets or subdivisions	30
Copper Sheets, tinned or planished	30
Copper, in sheets or plates	Free
Copper Wire, covered [see Wire]	25
Copper Wire, N.E.S	Free
Copper Baths	30
Copper Wire Cloth	20
Copper Rivets and Burrs, and all other manufactures of, not elsewhere specified	30
Copper, precipitate of, crude	Free
Copperas, Sulphate of Iron	Free
Copy Books	35
Copying Presses	30
Copying Pencils	25
Corals See Precious Stones	
Coral, cut or manufactured, N.E.S	20
Corers	30
Cords and Tassels of silk or any other material	30
Cordage, of all kinds 1¼ cents per lb. and	10
Cordials, as proprietary medicines, liquid	50
Cordials (see Spirits) $1.90 per I.G.	
Corduroy 2 cents per sq. yd. and	15
Corn, "dried or evaporated"	20
Corn, Indian 7½ cents per bushel.	
Corn, Indian, when damaged by water in transitu (on appraised value)	20
Corn Meal 40 cents per barrel	
Corn Flour, when found to contain all the properties of the corn or corn meal, less the bran and other parts removable by boiling only, and not capable of being used as starch without further change	20
Corn Meal, when damaged by water in transitu (on appraised value)	20
Cornstarch (see starch) 2 cents per lb.	
Cornelians, unmanufactured See Precious Stones	
Cork Pressers	30
Corks and Cork-wood or Cork-bark, manufactured	20
Cork-wood or bark, unmanufactured	Free
Corkscrews	30
Cork Drawers	30
Corrugated Iron Flues (see Tubing)	
Corrugated Galvanized Sheet Iron	30
Cornice Poles and pole ends, brass	30
Corsets	35

	P. C.
Corsets, steel for .....[see Clock Springs in steel]	
Corset Busks and parts of corsets	35
Cosmoline, as Vaseline.....	
Cotton, raw.....	Free
Cotton covered Wire.....	25
Cotton Seed	Free
Cotton Bed Quilts, not including woven quilts or counterpanes	35
Cotton Belting.....	20
Cotton Belts.....	25
Cotton and Jute Tapestry.....	25
Cotton Tape, printed, for labels .....15 cents per lb. and	25
Cotton Fillets, &c., &c.....see item Fillets	
Cotton Damasks.....	25
Cotton Surcingles.....	35
Cottons, grey or unbleached, bleached cotton sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed.....1 cent per sq. yd. and	15
Cottons, denims, drillings, bedtickings, cotton or Canton flannels, ducks or drills, dyed or coloured, checked and striped shirtings, cottonades, Kentucky jeans, pantaloon stuffs, and goods of like description..... 2 cents per sq. yd. and	15
Cottons, all clothing made of cotton, or other material not otherwise provided for, including corsets, and similar articles made up by the seamstress or tailor, also tarpaulin, plain or coated with oil, paint tar, or other composition, and cotton bags made up by the use of the needle N. E. S.	35
Cottons, ginghams and plaids, dyed or coloured..... 2 cents per sq. yd. and	15
Cotton Handkerchiefs, printed or plain, in the piece or otherwise.....	25
Cotton Shirts .....$1 per doz. and	30
Cotton Ties, made up.....	35
Cotton Socks and Stockings.....10 cts. per lb. and	30
Cotton undershirts.....	35
Cotton Gloves.....	30
Cotton Drawers	35
Cotton-covered flat steel, cut to lengths, with brass on ends and eyeleted, as parts of clothing	35
Cotton, knitting yarn, hosiery yarn, and other cotton yarn, under No. 40, not bleached, dyed, or coloured..... 2 cents per lb. and	15
Cotton Yarns, finer than No. 40, unbleached, bleached or dyed, for use in the manufacture of Italian Cloths, Cotton, Worsted or Silk Fabrics	Free
Cotton, knitting yarn, hosiery yarn, dyed or coloured..... 3 cents per lb. and	15

	P. C.
Cotton Collars .....24 cts. per doz. and	30
Cotton Netting for boots and shoes.....	10
Cotton Parasols and Umbrellas.....	30
Cotton Prunella, N. E. S.....2 cents per sq. yd. and	15
Cotton Prunella, for boots and shoes.....	10
Cotton Pillow Cases	35
Cotton, seamless bags.....2 cents per lb. and	15
Cotton Seed Oil (Olive Butter).....	20
Cotton, sewing thread, in hanks, black and bleached, three and six cord.....	12½
Cotton, sewing thread, on spools.....	25
Cotton Thread, all other, N. E. S.....	20
Cotton Towels....	25
Cotton Shawls.....	25
Cotton Velveteens and Cotton Velvets.....	20
Cotton Cuffs .. ..4 cts. per pair and	30
Cotton Fire Hose, lined with rubber....5 cents per lb. and	15
Cotton Wadding, batting, bats and warps, and carpet warps, not bleached, dyed or coloured.... 2 cents per lb. and	15
Cotton warps on beams.....1 cent per sq. yd. and	15
Cotton Wadding, batting, warps, dyed or coloured.. 3 cents per lb. and	15
Cottons, Winceys, checked, striped, or fancy Winceys, over 25 inches wide.....2 c. per sq. yd: and	15
Cotton, Winceys of all kinds, N.E.S.....	22½
Cottons, jeans, coutilles, cambrics, silicias and casbans, printed or dyed, not elsewhere specified..... ..	32½
Cottons, Jeans and Coutilles, for corset makers, for use in their factories	25
Cotton Yarn, colored, or part jute or part cotton yarns.... See Coloured Fabrics	
Cottons, printed or dyed, cotton fabrics, N.E.S.....	32½
Cottons, manufactures of, N. E. S....	20
Cotton Waste and Rags.....	Free
Cotton Plush, colored	25
Cotton Warp, No. 60, and finer.....	15
Cotton Wool.....	Free
Cotton Seed Cake.....	Free
Cottonnades.....see Cotton Denims, &c.	
Counterpanes or Quilts, white, with woven colored border..	25
Coutilles and Jeans, when imported by Corset makers, for use in their factories.....	25
Cow Hair, unmanufactured.....	Free
Cow Hair manufactures, N.E.S.....	20
Cracked Corn and Wheat.....	20
Cranberries	Free
Cranks for Steamboats.....See Iron	

	P. C.
Cranks for Mills	See Iron
Crapes of all kinds	20
Crocks, earthenware, per gallon holding capacity	3 cts.
Crop ends of steel rails for the manufacture of steel	$2 per ton
Crowbars	1 cent per lb. and 25
Crosordolite	See Precious Stones
Cream of Tartar in Crystals	Free
Cream of Tartar, other, N. E. S	20
Cuticura Resolvent, in dry powder	25
Crucibles of Plumbago	25
Crucibles, N.E.S	20
Crucible Sheet Steel, 11 to 16 gauge, 2½ to 18 inches wide, when imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories	Free
Crystalized Tinplate	20
Crystal	See Precious Stones
Crysolite	See Precious Stones
Crystal Soap, "a soap powder"	3 cents per lb.
Cubic Nitre, or Nitrate of Soda	Free
Cucumbers	25
Cuffs of Celluloid	35
Cuffs of paper	35
Cuffs, of linen or cotton	4 cents per pair and 30
Cummin Seed, crude	see Seed Free
Cummin Seed, N.E.S	see Seed 20
Currant Vines and Bushes	Free
Currant Wine	See Wine
Currants, green fruit	1 cent per quart
Currants, Zante and others, dried	1 cent. per lb.
Curled Hair	20
Curry Cards	35
Curry Combs	35
Curry Powders	25
Cutters, tobacco cutters	30
Cutlery: Knives, plated wholly or in part, costing under $3.50 per doz	50 cents per doz. and 20
Cutlery, plated, other, N.E.S	30
Cutlery, not elsewhere specified	25
Cutlers, steel for	see Rods in steel
Cut Flowers	20
Cut Veneers as wood mannfacture	25
Cut nails and spikes of iron or steel	1 cent per lb.

D

	P. C.
Damar gum	Free
Damask of cotton, of linen, or of cotton and linen, bleached, unbleached or colored	25
Damask, of Cotton, &c. This is held to include Damask Tabling, Napkins, Doylies, Table-cloths and similar articles.	
Dates, dried fruit ... 1 cent. per lb.	
Debèges, woollen dress goods (see Woollen Fabrics, &c.)	
Decanters, and pressed or moulded table ware (see Glass.)	
Deer (glove leather) tanned or dressed, coloured or not coloured	10
Deer Tongue (powdered)	20
Deer Hair	20
Degras	20
Delaines, French [see Woollen Fabrics, &c.]	
Delineator, the ... 6 cents per lb. and	20
Demijohns (earthenware and stoneware) per gallon of holding capacity ... 3 cents	
Demijohns, Glass [see Glass]	30
Demijohns containing liquid, to pay same rate of duty as if imported empty ... [see Glass]	30
Denims, cotton, dyed or colored ... 2 cts. per sq. yd. and	15
Dental instruments, wholly or in part of steel	20
Dessicated Cocoanut, sweetened or not ... 8 cts. per lb.	
Diamonds, dust or bort	Free
Diamonds, set	20
Diamonds, unset, including black Diamonds for borers	Free
Diamond drill boring rods and couplings	30
Diamond Drills, for prospecting for minerals	Free
Dice, ivory or bone, fancy	30
Discs, steel, for harness	35
Doeskins (woollen cloth) ... 7 1/2 cents per lb. and	20
Dogs, pure bred, for improvement of stock	Free
Dogs, other	20
Dog Skin Rugs, dyed	25
Dolls, all kinds and materials	30
Dolmans of cashmere ... 10 cents per lb. and	25
Doors, for safes and vaults, of iron or steel	35
Door knobs, earthenware	35
Drafts, cheques and receipts	35
Dragon's blood	Free
Drain Pipes and Sewer Pipes, glazed	35
Drain Tiles and Pipes, not glazed	20
Draughts and Chessmen of ivory or bone, fancy	30

	P. C.
Drawers (cotton hosiery)	35
Drawers (wool hosiery) ... 7½ cents per lb. and	20
Drawing paper, mounted	35
Drawings, N.E.S.	20
Drawing Slates ... 1 cent each and	20
Drawn Tubing, copper, seamless	10
Drawn Tubing, zinc, seamless	10
Dressed Flag Stones ... $2 per ton.	
Dressed Freestone	20
Dressing, for boot and shoe, as blacking	30
Dressings for harness, belts, leather, &c.	25
Dressine [see British gum] ... 1 cent per lb.	
Dried Flowers	20
Dried Fruits ... See Fruits	
Dried Roots, not elsewhere specified	20
Dried Vegetables	25
Drillings (cotton) dyed or colored ... 2 cts. per sq. yd. and	15
Drills (cotton) not stained, painted or printed ... 1 cent per sq. yd. and	15
Drop Black, ground in Japan, as varnish, 20 cts. per gal. and	25
Druggets "carpet squares"	25
Druggets (dyed cotton)	32½
Drugs and Chemicals, not elsewhere specified	20
Drugs, not elsewhere specified, in a crude state, used in dyeing or tanning	Free
Dryers Japan ... 20 cts. per gall. and	25
Dry Putty, for polishing granite	20
Dualin ... 5 cents per lb. and	20
Duck, for belting and hose, when imported by manufacturers of rubber goods for use in their factories	Free
Duck (cottons) bleached or unbleached, not stained, painted or printed ... 1 c. per sq. yd. and	15
Duck, printed and dyed, as printed cotton	32½
Duck (linen) not elsewhere specified	20
Dukehart's Malt Extract ... $2 per Imp. gal. and	30
Dutch Metal Leaf	30
Dutch Metal or bronze	20
Dust (Argol)	Free
Dust (bone) for manufacture of Phosphates and Fertilizers	Free
Dust (bone) other	20
Dust [sawdust, wood]	Free
Dust, anthracite coal dust	Free
Dusts, other coal dust	20
Dust, not elsewhere specified	20
Dutch or Schlag Metal, leaf	30
Dye Wood, ground or further advanced in manufacture than in chips	20

	P. C.
Dyeing articles, in crude state, not elsewhere specified	Free
Dyes (prepared) other than Aniline	20
Dyes, Aniline	(see Aniline)
Dye, jet black	Free
Dyes, not elsewhere specified	20
Dynamite	5 cts. per lb. and 20

E

Earth Closets	35
Earth, Fuller's, prepared	20
Earth, Fuller's, not prepared	Free
Earthenware Tiles	35
Earthenware and Stoneware, Demijohns or Jugs, Churns and Crocks, per gall. holding capacity	3 cts. per gall.
Earthenware, stoneware and white granite, or iron stoneware and C. C. ware, whether decorated, printed or sponged or not, not elsewhere specified	35
Earthenware and Stoneware, brown or coloured, and Rockingham ware and all earthenware not elsewhere specified	35
Earthenware, porous, known as terra cotta, lumber, brickwood, cellular pottery and Holdstein or wood stone, intended for making buildings fire-proof	35
Eau Dentrifice	same rate as perfumed spirits
Ebony, not further manufactured than sawn or split	Free
Ebony, manufactures of	see Wood
Edge Tools, not elsewhere specified	see Tools 30
Egg Yolk, in bulk, preserved with salt, but not otherwise mixed	20
Eggs	Free
Egg cases, containing eggs	20
Egg boxes, when imported from the United States to be filled with eggs and exported, may be returned to Canada to be refilled without requiring duty a second time, but duty must be paid on first importation	25
Egg Beaters	30
Elastic Web	25
Elder Wine	See Wine
Electric and Galvanic Batteries	25
Electric Lights, apparatus for	25
Electro-plated Ware, not classed as jewelry	30
Electrotypes and Stereotypes, and bases for same, made wholly or in part of type metal	5 cents per lb.
Electrotypes and Stereotypes for commercial blanks and advertisements, not elsewhere specified	20
Electrotypes and stereotypes of standard books, N.E.S.	10
Elixirs, Medicinal	See Spirits

P. C.
specified..... Free
..... 20
..(see Aniline)
..... Free
..... 20
ts. per lb. and 20

..... 35
..... 20
..... Free
..... 35
Jugs, Churns
.3 cts. per gall.
or iron stone-
ted, printed or
..... 35
red, and Rock-
ewhere specified 35
, lumber, brick-
wood stone, in-
..... 35
perfumed spirits
or split..... Free
.....see Wood
.....see Tools 30
t not otherwise
..... 20
..... Free
..... 20
ed States to be
eturned to Cana-
a second time,
tion..... 25
..... 30
..... 25
.....See Wine
..... 25
..... 25
y..... 30
for same, made
...5 cents per lb.
al blanks and ad-
..... 20
ooks, N.E.S.... 10
.....See Spirits

P. C.
Embalming Fluid.....$2 per I.G. and 30
Embalming Boards..... 35
Embossed Paper, extra heavy, for cracked and damaged walls..... 35
Embossed books, for the blind.....see books educational Free
Embossed Cards, or Christmas and New Year's chromos... 6 cts. per lb. and 20
Embroideries..... 30
Emeralds.....See Precious Stones
Emery..... Free
Emery Cloth..... 30
Emery Paper..... 30
Emery Wheels..... 25
Enamelled Iron Hollowware..... 30
Ends for Suspenders, finished..... 35
Engines, Locomotives..... 30
Provided that any locomotive which, with its tender, weighs 30 tons and over shall pay a duty of not less than $2,000.
Engines, Fire..... 35
Engines, steam, of ships or other vessels built in any foreign country, &c., see item ship..... 25
Engines, all others, and boilers, N.E.S..... 30
Engravings.....6 cts. per lb. and 20
Enos, Fruit Salts..... 25
Entomology, specimens of..... Free
Envelopes, paper, of all kinds..... 35
Ergot..... Free
Esparto, or Spanish Grass, for the manufacture of paper..... Free
Essences of Vanilla.....$1.90 per imp. gall. and 20
Essences of Apple, Pear, Pine Apple and other fruit ..... $1.90 per I.G. and 20
Essences, mixed with spirits.....$2.00 per I.G. and 30
Essences, such as Essence of Old Tom, Scotch whiskey, etc. 20
Essential or Volatile Oils, for manufacturing purposes..... 20
Essential oil, mixed for toilet..... 30
Ether, Sulphuric and Nitric..... 20
Excelsior for Upholsterers' use..... 20
Extracts, containing spirits.....$2.00 per I.G. and 30
Extract of Logwood..... Free
Extract of Logwood in liquid form, containing no other ingredient..... Free
Extract Dukehart's malt extract.....$2 per Imp. gallon and 30
Extract of Malt, for medicinal purposes, N.E.S..... 25
Extract of Fluid Beef, not medicated..... 25
Extract of Sumac..... 20
Extract of Wool..... 20

	P. C.
Evergreens	20
Eyelets of Brass	30
Eyelets of Tin	25
Eye glasses, finished	30
Eye glasses, unfinished, and parts of	25

F

Fancy Boxes	30
Fancy Grasses dried, but not colored nor otherwise manufactured	Free
Fans, to be rated according to material.	
Farina 2 cts. per lb.	
Faucets, metal	30
Fashion Pamphlets, illustrated 6 cts. per lb. and	20
Fashion Plates, Tailors and Mantle Makers. 6 cts. per lb. and	20
Feathers, Ostrich and Vulture, undressed	20
Feathers, Ostrich and Vulture, dressed	30
Feathers, for beds	20
Feathers, artificial, not elsewhere specified	25
Feather Beds	35
Felloes, spokes, hubs and parts of wheels, rough, hewn or sawn only	15
Felloes, spokes, hubs, and parts of wheels, finished, dutiable as carriage parts see Carriages	
See item, hickory lumber sawn to shape for spokes of wheels, etc.	
Felt, pressed of all kinds, not filled or covered by or with any woven fabrics	17½
Felt, (pull over hats)	25
Felt, adhesive, for sheathing vessels	Free
Felt, printed as carpets	25
Felt, Roofing, tarred or coated	25
Felt, Roofing, N. E. S.	20
Felt Cloth, of every description, not elsewhere specified 7½ cts. per lb. and	20
Felt Boots and Shoes, wholly of felt 10 cents per lb. and	25
Felt Boots and Shoes, not wholly of felt	25
Felt Hats	25
Ferro-manganese $2 per ton	
Ferro-silicon $2 per ton	
Ferules, for umbrellas and parsols See Umbrellas	
Fertilizers, Artificial and Mineral	20
Fibre, Mexican	Free
Fibre, Tampico or Istle	Free
Fibre Washers	25
Fibre, vegetable, for manufacturing purposes	Free

	P. C.
Fibre, vegetable, twisted for convenience in transporiation..	Free
Fibrilla and Istle.....	Free
Figs (dried fruit).....1 cent. per lb.	
Filberts.....3 cents per lb.	
Files and Rasps	35
Files, steel for.....see Files in steel	
File Blanks.	30
Fillets, of Cotton and Rubber, not exceeding 7 inches wide, for manufacture of card clothing.....	Free
Filter Paper, in sheets.....	25
Filter Paper, cut to shape.....	35
Finger Bars and reapers' and mowers' bars, being angle iron or steel, cut to exact length, rolled, sheared off and straightened, with a slot cut out of the side of each bar; as parts of reapers and mowers.....	35
Finger Bars, railway (iron or steel) .....see Iron	30
Fingering Yarn, under No. 30.....7½ cts. per lb. and	20
Fire-clay Vents or chimney linings, not vitrified or glazed..	20
Fire-arms, muskets, rifles, pistols and shot guns, N. E. S....	20
Fire-arms, imported by and for use of army and navy.....	Free
Fire-arms, for Canadian militia....see articles for use of, etc.	
Fire-brick stove lining, as parts of stove	30
Fire-brick ..... See Brick, fire	
Fire-brick, for building or repairing furnaces for gas work..	Free
Fire Clay gas logs.....	20
Fire-clay gas retorts.....	20
Fire Clay retorts, crucibles.....	20
Fire Clay.....	Free
Fire Engines, N. E. S.....	35
Fire Extinguishers (chemical).....	30
Fire-proof Paint, dry.....¼ cent per lb.	
Fire Works.....	25
Fire Hose, of cotton or linen, lined with rubber, 5 cents per lb. and	15
Fire Dogs.....	30
Fish Skins and fish offal, when imported by manufacturers of glue for use in their factories.....	Free
Fish.—Mackerel.....1 cent per lb.	
Herrings, Pickled or Salted .....½ cent per lb.	
Salmon, Pickled.... ....1 cent per lb.	
All other Fish, pickled in bbls.....1 cent per lb.	
Foreign caught fish, imported otherwise than in bbls. or half bbls., whether fresh, dried, salted or pickled, not specially enumerated or provided for..... 50 cents per 100 lbs.	
Smoked and Boneless Fish .....1 cent per lb.	

	P. C.
Fish (*continued.*)	
Anchovies and Sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one half inches deep.....5 cents per box.	
In half boxes measuring not more than five inches long, four inches wide, and one and five-eights deep .....2½ cents per box.	
In quarter boxes, measuring not more than four and three quarter inches long, three and one-half inches wide, and one and a quarter deep ... 2 cts. per box.	
Imported in any other form.....	30
Fish preserved, except Anchovies and Sardines.....	30
Salmon and all other fish prepared or preserved, including oysters, not specially enumerated or provided for.....	25
Oysters shelled in bulk.....10 cents per gall.	
Oysters, pails containing, &c., &c.....see item Pails	
Oysters, canned, in cans not over one pint .... 3 cents per can, including the cans.	
Oysters in cans, over one pint and not over one quart 5 cents per can, including the cans.	
Oysters in cans exceeding one quart, an additional specific duty of five cents for each quart or fraction of a quart of capacity, including the cans..... 5 cents per quart.	
Oysters in the shell	25
Packages containing Oysters or other Fish, not otherwise provided for	25
Oils, spermaceti, whale and other fish oils, N. E. S...	20
Provided that the whole or part of the said duties hereby imposed may be remitted upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Government of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties in force in said countries.	
Fisheries, the produce of all other, N.E.S	20
Fish, fresh, dried, salted or smoked, Fish oil, and all products of fish and seal oil, the natural products of Newfoundland	Free
Fish hooks, nets, seines, lines and twines, for the use of the fisheries, but not to include sporting fishing tackle, or hooks with flies, or trawling spoons.....	Free
Fish Hooks, N.E.S.....	30
Fish Nets, Seines, Lines and Twines, N. E. S.....	25

	P. C.
Fishing Rods	30
Fishing Flies with hooks	30
Fish Plates, railway ..... $12 per ton.	
Flannels, of every description, not elsewhere specified (wool) 7½ cts. per lb. and	20
Flasks (see Glass)	
Flax, fibre, scutched ..... 1 cent per lb.	
Flax, fibre, hackled ..... 2 cents per lb.	
Flax, tow of, scutched or green ..... ½ cent per lb.	
Flax Seed ..... 10 cents per bush.	
Flax Seed Oil	30
Flax Twine, Sail Twine	5
Flax Twine, other, N. E. S	25
Flax, damask of linen	25
Flax, linen handkerchiefs	25
Flax, Towels	25
Flax, manufactures of, not elsewhere specified	20
Flint, flints and ground flint stones	Free
Floor and Ornamental Tiles	35
Floor Oil Cloth ..... 5 cents per square yard and	20
Flour, Grain and Meal of all kinds, when damaged by water in transitu (on appraised value)	20
Flour, Buckwheat or Meal ..... ¼ cent per lb.	
Flour, gluten flour, and special diabetic food	20
Flour, of Corn or Corn Meal ..... 40 cents per bbl.	
Flour of Rye ..... 50 cents per bbl.	
Flour of Rice ..... 2 cents per lb.	
Flour of Sago ..... 2 cents per lb.	
Flour, Wheat ..... 50 cts. per bbl.	
Flowers, wax flowers	20
Flowers, artificial, not elsewhere specified	25
Flower Seeds	Free
Flower Bulbs, N.E.S	20
Fluting Machine	30
Fly Paper	35
Fog Signals, detonating	25
Folding Machines	10
Folia Digitalis	Free
Food, health food, a specially prepared wheat flour or meal.	20
Food, Milk, manufactured by Henri Nestle, Dr. Gibaut and others, and all other similar preparations	30
Food, Mellins, sweetened	30
Foot Grease, the refuse of the cotton seed after the oil is pressed out	Free
Foot Scrapers	30
Forgings for axles, axle blanks or bars, for carriages other than railway or tramway vehicles ..... 1 cent per lb. and	30

	P. C.
Forgings for axles for R.R. cars and tramway vehicles and other, N.E.S. .....$30 per ton, but not less than	35
Forgings of iron or steel, or forgings of whatever shape or in whatever stage of manufacture, N.E.S., ½ cent per lb., but not less than	35
Forks, cast iron, not handled nor ground, or otherwise further manufactured	10
Forks, hay, manure, &c., see item Agricultural Implements	
Forks, toasting forks	30
Fossils	Free
Fowls, pure bred, also pheasants and quails for improvement of stock	Free
Fowls, other	20
French or Flower Odors, imported in tins of not less than 10 lbs. each [see pomades]	15
French Mustard, liquid, as sauce.....40 cents per gal. and	20
French Mustard, N.E.S.	25
Fringes	30
Frogs, railway, iron or steel.....see Iron or Steel	
Frog points, railway, iron or steel.....see Iron or Steel	
Fruit Syrups not containing alcohol....1¼ cent per lb. and	35
Fruits, dried, Apples.....2 cents per lb.	
Fruit, dried, Raisins.....1 cent, per lb. and	10
Fruits, dried, Currants, Dates, Figs, Prunes, and all others, not elsewhere specified.....1 cent. per lb.	
Fruits, green and edible berries in their natural states, viz.: Apples, apricots, bananas, cherries, mangoes, olives, peaches, pine apples, plantains, plums, pomegranates, quinces and shaddocks	Free
Blackberries, cranberries, gooseberries, raspberries and strawberries	Free
Fruits green, Grapes..... 2 cts. per lb.	
Fruits green, Lemons .....see Oranges	
Fruits green, Oranges.....see Oranges	
Fruit green, other N.E.S.	20
Fruits in air-tight cans or other pkgs. weighing not over 1 lb. 3 cents per can. and 3 cents additional per can or pkg. for each pound or fraction of a pound over 1 pound in weight. The rate to include the duty on the cans or other pkgs. and the weight on which duty shall be payable, to include the weight of the cans or other pkgs.	
Fruits, preserved in brandy and other spirits..$1.90 per I.G.	
Fruit Jars, of glass [see Glass]	
Fruit Juice not sweetened and not containing alcohol	20
Fruit Presses	30
Fuller's Earth (not prepared)	Free

	P. C.
Fuller's Earth, prepared	20
Furniture, of wood, iron or any other material, for house, cabinet or office, finished or in parts, including hair, spring and other mattrasses, bolsters and pillows, caskets and coffins of any material	35
Fur Skins, of all kinds, not dressed in any manner	Free
Fur Skins, wholly or partially dressed	15
Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur	25
Fuse, not elsewhere specified	20

G

Gaiters, woolen clothing ..... 10 cts. per lb. and	25
Galateas, cottons ..... 2 cts. per sq. yd. and	15
Galvanized Nails and Spikes, wrought and pressed ..... 1½ cent per lb., but not less than	35
Galvanized sheet iron, thicker than No. 20	30
Galvanized sheet iron, No. 20 guage	30
Galvanized sheet iron, thinner than No. 20 guage	12½
Galvanic Batteries	25
Game	20
Gannister	Free
Garden Rakes ..... 5 cts. each and	25
Garden Seeds ..... see Seeds	
Garnets ..... See Precious Stones	
Gas Retorts, fire clay	20
Gas Meters	30
Gas and Coal Oil Fixtures, or parts thereof	30
Gas Coke, when used in Canadian manufactures only	Free
Gas Light Shades	30
Gas Pipes of cast iron [see Iron] $12 per ton and not less than	35
Gas, for dentists and others	20
Gasaliers	30
Gelatine, and all similar preparations	20
Gentian Root	Free
German spirits of nitrous ether (sweet nitre) ..... $2 per imperial gallon, and	30
German Egg Yolk	20
German and Nickel Silver, manufactures of, not plated	25
German and Nickel Silver, plated, N. E. S.	30
German Silver, in sheets, for manufacturing purposes	Free
German Silver, in sheets, N.E.S	10
Giant Powder ..... 5 cts. per lb. and	20
Gigs ..... See Carriages	
Gilling twine, imported for the use of the fisheries	Free
Gilling Twines, linen thread	20

	P. C
Gilt ware, of all kinds, N.E.S.	30
Gin (Geneva) ..... $1.75 per I.G.	
Gin (Old Tom) ..... $1.75 per I.G.	
Ginger Ale	20
Ginger Ale (Extract) ..... $2.00 per I.G. and	30
Ginger and Spices, of all kinds, except Mace and Nutmegs, unground	10
Ginger and Spices, of all kinds, ground	25
Ginger Wine ..... See Wine	
Gingham, cotton ..... 2 cts. per sq. yd. and	15
Ginseng Root	Free
Girders, iron or steel ..... See Angles in Steel	
Girondoles and Gasaliers	30
Glacier window decorations ..... 6 cents per lb. and	20
Glass, Ornamented, Figured, Enamelled and stained	30
Glass, Carboys and Demijohns, Bottles and Decanters, Flasks and Phials of less capacity than eight ounces	30
Glass, Flasks and Phials of eight ounces capacity and over, Telegraph and Lightning Rod Insulators, Jars and Glass Balls, and cut, pressed or moulded Table Ware ..... 5 cents per doz. pieces and	30
Glass, Lamp and Gas-light Shades, Lamps and Lamp Chimneys, Globes for Lanterns, Lamps and Gas Lights	30
Glass, stained, tinted or painted	30
Glass, window, stained	30
Glass, common and colorless window glass	30
Imitation porcelain shades	20
Glass, figured, enameled and obscured white	30
Glass Pendants	30
Glass Stoppers ..... see Glass	20
Glass Gauges	20
Glass and Emery Paper	30
Glass, Plate, silvered	30
Glass, Plate, not silvered ..... (see Plate Glass)	
Glass, bent for manufacture of show cases, provided it is not made in Canada	Free
Glass, all other, and manufactures of, not elsewhere specified	20
Glazier's hacking knives	30
Glengarry or Scotch Caps	25
Globes, Geographical, when imported by and for use in Colleges and Schools ..... (see Philosophical Instruments)	
Globes, glass globes for lanterns	30
Gloves, cotton and lisle and thread	30
Gloves, silk	30
Gloves and Mits, of cotton, leather, silk, woolen, or any other material	30

	P. C.
Gloy Paste	1 cent per lb.
Glue, sheet, broken sheet and ground	3 cents per lb.
Glue, liquid	20
Gluten Flour and special diabetic food	20
Glucose Syrup	2 cents per lb.
Glucose and Grape Sugar, to be classed and rated for duty as sugar, according to grade, by Dutch Standard	see Sugar
Glycerine	20
Goat Hair, unmanufactured	Free
Goat Hair, manufactured	see Wool
Gold Beaters' moulds and skins	Free
Gold Laces, &c	30
Gold and Silver Ware, plated, N. E. S.	30
Gold and Silver Cloth	30
Gold Medals	20
Gold and Silver Jewelry	20
Gold and Silver leaf	30
Gold Leaf, imitation	30
Gold and Silver, manufactures of, not elsewhere specified	20
Gongs for doors, as bells	30
Gooseberries	Free
Gooseberry bushes	Free
Grain, of all kinds, when damaged by water in transitu (on appraised value)	20
Granite, white granite or iron stoneware	see Earthenware
Granite and Stone, all manufactures of, not elsewhere specified	20
Grapes, green fruit	2 cents per lb.
Grape Vines	Free
Grass, Manilla and Sea Grass	Free
Grass, manufactures of, N. E. S.	20
Gravels	Free
Grease, the refuse of animal fat for the use of soap stock N.E.S.	Free
Grease, Axle	1 cent per lb.
Grease, Foot, the refuse of the cotton seed after the oil is pressed out	Free
Grease, also called Albany compound	25
Grease, other, N.E.S.	20
Grindstones	$2.00 per ton
Grindstone Fixtures	30
Ground or pulverized saw dust (wood)	25
Guano, and other animal and vegetable manures	Free
Guano, artificial	20
Gum Senegal, as gum arabic	Free
Gums, Amber, Arabic, Australian, Copal, Damar, Mastic, Sandarac, Shellac and Tragacanth	Free

	P. C.
Gums, chewing sweetened.....1¼ cent per lb. and	35
Gums, chewing, not sweetened.....	20
Gum, British.....1 cent per lb.	
Gum, sappato gum.....	20
Gum, opium, [drug].....$1 per pound	
Gum, shellac	Free
Gums, Assafœtida, Camphor and others, not elsewhere specified	20
Gum Arabic, artificial, a British gum.....1 cent per lb.	
Gunpowder, gun, rifle and sporting, in kegs, ½ kegs, and ¼ kegs, and similar packages.....5 cents per lb.	
Gunpowder, cannon and musket, in kegs and bbls..... 4 cents per lb.	
Gunpowder, canister, 1 lb. and ½ lb. tins..15 cents per lb.	
Gunpowder, blasting and mining.....3 cents per lb.	
Gun Wads, cardboard.....	35
Gun Wads, felt, covered with paper.....	35
Gun Wads, plain felt, not otherwise prepared	20
Gun Covers.....10 cents each, and	30
Gun Caps, Percussion	30
Gun, rifle and pistol cartridges and cartridge cases, N.E.S. see Firearms	30
Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord	Free
Gutta Percha, clothing, when partly composed of wool.....	35
Gutta Percha clothing or clothing made waterproof with Gutta Percha	35
Gutta Percha, crude.....	Free
Gutta Percha, manufactures of, not elsewhere provided for...	25
Gypsum, crude (Sulphate of Lime).....	Free
Gypsum, ground and calcined	20
Gypsum or Plaster of Paris, ground not calcined..... 10 cents per 100 lbs.	

H

Hair, Angola, Bison, Buffalo, Camel, Goat, Hog, Horse and Human, not curled or otherwise manufactured.....	Free
Hair, curled	20
Hair, braids, chains or cords.....	30
Hair Cloth, for furniture.....	30
Hair Cloth, of all kinds.....	30
Hair Mattrasses	35
Hair, manf. of, N. E. S.....	20
Hair Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth and skin.....	30
Hair Pins	30

	P. C.
Hammers, Blacksmith Hammers.....1 cent per lb. and	25
Hammers, other, N.E.S.....	35
Hams, fresh, salted, dried or smoked. .....2 cts. per lb.	
Hammocks.....	25
Handles for scythes and snaths.....	35
Hand Carts.....	30
Hand Fire Grenades.....	30
Handkerchiefs, cotton and linen, plain or printed, in the piece or otherwise.....	25
Handkerchiefs, Silk.....	30
Handcuffs.....	30
Hardware, plumbers', N.E.S.....	30
Hardware, harness makers and saddlers.....	35
Hardware, carriagemakers', builders' and cabinet-makers'...	35
Hardware, upholsterers', undertakers' and house furnishing	30
Hardware, cabinetmakers', if made in whole or in part of iron or steel, shall pay..... but if wholly devoid of iron or steel, shall pay according to the material of which made.	35
Hardware, other, N.E.S.....	30
Harness for cotton looms, manufactures of twine.....	25
Harness, dressing and harness oil.....	25
Harness and saddlery of every description and parts of the same.....	35
Harness makers' hardware.....	35
Harrows.....	35
Harvesters.....	35
Hatchets, N.E.S.....	35
Hat Covers of rubber.....	35
Hats and caps of linen or cotton cloth.....	25
Hats, caps and bonnets, not elsewhere specified.....	25
Hatters Bends, bindings, tips and sides, and linings, both tips and sides when imported by hat manufacturers for use in their factories in the manufacture of hats.....	Free
Hatters' plush, of silk or cotton.....	Free
Hatters' Sweat Leather, for manufacture of hats (see sweat leather)	
Hatters' furs, not on the skin.....	Free
Hatters' Irons.....$16 per ton, but not less than	30
Hay and Straw.....	20
Hay Forks.....See Agricultural Implements	
Hay Knives.....$2 per doz. and	20
Head Lights, glass.....See Glass	
Heavy Oil or Carbolic Oil.....	10
Hemlock Bark.....	Free
Hemlock, seed and leaf.....	Free
Hemp, undressed.....	Free

	P. C.
Hemp Surcingles	35
Hemp, Indian, (crude drug)	Free
Hemp Rags, fit only for manufacture of paper	Free
Hemp Cordage ... 1¼ cents per lb. and	10
Hemp, Twine	25
Hemp, other manufactures of, not elsewhere specified	20
Henbane, leaf	Free
Hickory Spokes, rough turned, not tenanted, mitred, throated, faced, sized, cut to length, round tenanted or polished	Free
Hickory billets, not further manufactured than sawn or shaped to be used in the manufacture of tool handles	Free
Hickory, lumber unmanufactured	Free
Hickory, manufactures of ... see Wood	
Hides, raw, whether dry, salted or pickled	Free
Hinges, finished ... 1 cent per lb. and	25
Hinge blanks ... 1 cent per lb. and	25
Hob Nails ... 1½ cent per pound, but not less than	35
Hoes ... 5 cents each and	25
Hogs hair, unmanufactured	Free
Hogs hair, dyed and manufactured, N.E.S.	20
Hollow-ware, tinned, glazed or enamelled, of cast or wrought iron	30
Holly	20
Homœopathic Alcohol ... $1.75 per proof gallon	
Homœopathic Tinctures ... $2 per I. G. and	30
Hominy, in bbls ... 40 cents per bbl.	
Hominy, N. E. S.	20
Honey, in the comb or otherwise ... 3 cents per lb.	
Hoof Ointment	25
Hoofs, horns and horn tips	Free
Hoop Iron ... see Iron	
Hoop Skirts and similar goods, N. E. S.	35
Hops ... 6 cents per lb.	
Hop extract and hop roots	20
Horn and Ivory, manufactures of, fancy	30
Horn and Ivory, manufactures of, N.E.S.	20
Horns	Free
Horn Strips, used in making corsets	Free
Horned Cattle, for improvement of Stock	Free
Horned Cattle, not elsewhere specified	20
Horse Clothing, shaped (woolen) ... 10 cents per lb. and	25
Horse Clothing, shaped, of cotton or any material, N.E.S.	30
Horse Blankets, not shaped ... 7½ cents per lb. and	20
Horse Clippers	30
Horse Shoes ... 1½ cent per lb., but not less than	35
Horse Shoe Nails ... 1½ cent per lb., but not less than	35

	P. C.
Horses, for improvement of stock	Free
Horses, not otherwise specified	20
Hose, Rubber ... 5 cents per lb. and	15
Hose, fire hose of linen or cotton, lined with rubber ... 5 cents per lb. and	15
Hosiery, of Cotton ... see Cotton	
Hosiery, of Silk	30
Hosiery, Wool, of all kinds, not elsewhere specified ... 7½ cents per lb. and	20
House Furnishing Hardware, not otherwise provided for	30
House Furnishing Hardware. This is held to include the following articles, and all similar goods N.E.S., viz: Blother baths, Boot jacks, Brackets (metal), Butter triers, Can openers, Cash boxes with locks, Cheese triers, Cork drawers, Corkscrews, Cherry stoners, Copying presses, Clothes line cleats, Coffee pot stands, Coffee roasters, Coffee mills, Cork pressers, Cake turners, Curling tongs and irons, Champagne syphons and taps, Carpet stretchers, Carpet sweepers, Combination tools, Egg beaters, Faucets (metal), Fluting machines, Fire dogs, Fire iron stands, Foot scrapers, Fruit presses, Grind stone fixtures, Hooks of all kinds, Ice cream freezers, Ice picks, Ice chisels, Ice choppers, Knife steels and sharpeners, Lemon squeezers, Mangles, Match safes and boxes, Meat choppers and pounders, Mincing knives, Mills (coffee, spice and similar articles), Mop stick fixtures, Molasses gates, Meat stuffers, Metal faucets of all kinds, Nut crackers, file hooks; Pen racks and holders, Paper weights, Printing irons, Quilt frame clamps, Stands (coffee and teapot), School ink wells, Spice mills, Skewers, Soapstone foot warmers, Stove shovels, Shelf brackets, Twine boxes, Tobacco cutters, Towel racks and rollers, Toasting forks.	
Hubs, rough	15
Hubs, finished, plain	25
Hubs, spokes, felloes and parts of wheels, when finished as parts of Carriages ... see Carriages	35
Hydraulic Cement or Water Lime, ground, including bbl. ... 40 cents per bbl.	
Hymn Books	5
Hyoscyamus Leaves	Free
Hyoscyamus Seed	20
Hydrants, Valves and Water-gates	30

I

	P. C.
Ice	Free
Ice Cream Freezers	30
Ice Picks, house-furnishing hardware	30
Ice Chisels	30
Ice Boxes	35
Imitation Precious Stones, not set	10
Imitation Porcelain Shades	20
Incense	20
Indian Corn	7½ cents per bush.
Indian Corn Meal	40 cents per bbl.
Indian Corn and Corn Meal, when damaged by water in transition on appraised value	20
Indian Hemp, crude drug	Free
India Rubber, boots and shoes	25
India Rubber Clothing, or clothing made waterproof with India Rubber	35
India Rubber, vulcanized handles for knives and forks	10
India Rubber Hose, Belting, Packing, Mats and Matting, 5 cents per lb. and	15
India Rubber, manufactures of, N.E.S.	25
India Rubber, unmanufactured	Free
Indigo	Free
Indigo Auxiliary	Free
Indigo Extract	Free
Indigo Paste	Free
Indigoline	20
Infants' Food, all kinds	30
Ink, for writing	25
Ink, for printing	20
Ink Powder	20
Inkstands, of Glass	(see Glass)
Inkstands, other [N. E. S.]	30
Inlaid or incrusted stones	See Precious Stones
Insect Powder, N.E.S.	20
Intaglios	See Precious Stones
Iodine, crude	Free
Iodine, resublimed	20
Isinglass	20
Instruments, Philosophical, for the use of colleges	(see Philosophical Instruments)
Instruments, musical, imported by the Government, or through any of the departments thereof, for use of Canadian militia	Free
Instruments, Musical, for bands, imported by and for the use of Army and Navy	Free

	P. C.
Instruments, musical, other.....see iter. Musical Instruments	
Insulators, telegraph and lightning rods, 5 cts. per doz. and	30
Ipecacuanha Root	Free
Iris Root	Free
Iron Sand or globules, and dry putty for polishing putty	20
Iron Liquor, solution of acetate of iron for dyeing & calico printing	Free
Iron Slag	20
Iron and Manufactures of—	
Agricultural Implements..see item Agricultural Implements.)	
Adzes	35
Anchors	Free
Angles, rolled iron or steel .....see Angles in steel	
Axes, chopping axes .....$2 per doz. and	10
Axes of all kinds, Adzes, Hatchets & Hammers N.E.S	35
Axles.....see Axles in steel	
Axles, parts of.....see Axles in steel	
Axle Blanks.....see Axle Bars in steel	
Axle Bars .....see Axles in steel	
Balances	35
Band Iron (see Hoops below)	
Bar Iron, rolled or hammered, comprising flats, rounds squares, and bars and shapes of rolled iron N.E.S. $13 per ton.	
Barbed Wire Fencing of iron or steel ..1½ cent per lb.	
Bars, Puddled [see Iron in Slabs below]	
Bars, Railway Bars, or Rails of Iron or Steel. for Railways and Tramways of any form, punched or not punched, N.E.S.....$6 per ton.	
Balances	35
Beams, weighing beams	35
Beams for iron or composite ships or vessels	Free
Beams, rolled iron.....see Angles in steel	
Bedsteads	35
Blanks .....see Iron or steel rivets in iron	
Blanks, eye-bar blanks.....see Angles in steel	
Blanks.....see Iron, wrought iron and steel nuts	
Blooms .....see Iron in slabs	
Boiler, or other plate iron, sheared or unsheared, skelp iron sheared or rolled in grooves, and sheet iron, common or black, not thinner than 20 gauge, N.E.S.....$13 per ton.	
Boiler Tubes .....see item Tubing	15
Boilers.....see item boilers	
Bolts [see Iron and Steel Rivets, &c.]	
Bolt Blanks.....see Iron and steel rivets	
Brads .....see item Tacks	

P. C.

Iron and Manufactures of *(continued)*—

Bridge Plate, iron or steel .....see Angles in steel
Bridges, iron and structural iron works (provided the duty shall not be less than 35 p.c.)...1¼ cts per lb.
Buckthorn and strip fencing.....1⅛ cent per lb.
Canada plates..... 12½
Caps for Umbrella.....see Umbrellas
Car Springs.....see Springs in steel
Cast Iron Forks, not handled nor ground or otherwise manufactured 10
Cast Scrap Iron.... .....$4 per ton.
Cast Iron Vessels, Plates, Stove Plates and Irons, Sad Irons, Hatters' Irons, Tailors' Irons and castings of iron N.E.S. [provided the duty shall not be less than 30 p.c.].....$16 per ton.
Cast Iron Pipes of every description [provided the duty shall not be less than 35 p.c.].....$12 per ton.
Castings, Malleable Iron Castings N.E.S. [provided the duty shall not be less than 30 per cent.]..... $25 per ton
Castings, other, N.E.S..... 30
Chain Traces or parts of harness..... 35
Chains, over 9/16 of an inch in diameter..... 5
Chains, other, N.E.S..... 30
Channels.....see item Angles in steel
Composition Nails and Spikes and Sheathing Nails.... 20
Corrugated Sheet Iron..... 30
Crowbars..... .1 cent per lb. and 25
Cut Nails and Spikes .....1 cent per lb.
Cut Tacks.....see Tacks in item Tacks
Cutlery.....see item Cutlery
Engines, Locomotive, which, with its tender, weighs 30 tons or over, shall pay a duty of not less than $2,000.
Engines for ships.....see item Ships
Engines, Locomotive, other, N.E.S..... 30
Engines, Fire Engines 35
Engines, Steam Engines, boilers and machinery, composed wholly or in part of iron or steel, N.E.S... 30
Eye-bar Blanks.....see Angles in steel
Fencing Barbed Wire, iron or steel....1½ cents per lb.
Fencing Buckthorn, iron or steel.....1⅛ cents per lb.
Fencing Strip Fencing, iron or steel...1⅛ cents per lb.
Ferro Manganese, Ferro Silicon, Speigel, Steel Bloom ends, and crop ends of steel rails for the manufacture of steel..... .....$2 per ton
Ferro-Silicon.....$2 per ton

P. C.

Iron and Manufactures of *(continued)*—

Ferules for Umbrellas.....see Umbrellas

Fish Plates, Railway Fish Plates.....$12 per ton.

Forgings of iron and steel, or forged iron of whatever shape or in whatever stage of manufacture, N.E.S. [provided that the duty shall not be less than 35 p.c.], 1½ cts. per lb.

Forgings for axles and car springs of all kinds, $30 per ton, but not less than 35 per cent.

Forgings for carriages other than railway and tramway vehicles.....1 cent per lb. and 30

Forks.....see item Agricultural Implements

Forks, cast iron, not handled nor ground nor otherwise manufactured 10

Furniture 35

Girders.....see Angles in steel

Hammers.....see item Hammers

Hardware.....see item Hardware

Hinges, finished.....1 cent per lb. and 25

Hinge Blanks.....1 cent per lb. and 25

Hollow-ware, tinned and glazed..... 30

Hollowware, enamelled..... 30

Hollowware, sheet iron..... 30

Horse Shoes and horse shoe nails...1½ cent per lb. but not less than 35

Hoop Iron, not exceeding ⅜ths of an inch in width and being No. 20 gauge or thinner, used for the manufacture of tubular rivets..... Free

Hoop, or band, or scroll, or other iron, 8 inches or less in width, and not thinner than No. 20 gauge.. $13 per ton.

Hoop, or band, or scroll, or other iron, 8 inches or less in width, and thinner than No. 20 gauge 12½

Iron in slabs, blooms, loops, puddled bars, or other forms less finished than iron in bars, and more advanced than pig iron, except castings...$9 per ton.

Iron or Steel Rolled Round Wire Rods, under half an inch in diameter, when imported by wire manufacturers for use in their factories..... Free

Iron or Steel Rivets, Bolts with or without threads or nuts, or Bolt Blanks, less than ⅜ of an inch in diameter.....1½ cents per lb. and 30

Iron, Wrought Iron or Steel Nuts and Washers, Iron or Steel Rivets, Bolts with or without threads or nuts, and Bolt Blanks and Finished Hinges, or Hinge Blanks, N.E.S.....1 cent per lb. and 25

Iron, Swedish, rolled iron nail rods, under ½ inch in

	P. C.
Iron and Manufactures of *(continued)*—	
diameter, for manufacture of horse shoe nails.....	20
Iron Stove Shovels.....	30
Iron Rods, ¼, 5 16, ⅜, ½ inch diameter, coppered ..	30
Iron, other iron.....see Hoop or Band in iron	
Iron, all articles rated as iron or manufacture of iron shall be chargeable with the same rate of duty, if made of steel, or of steel and iron combined, unless otherwise provided for.	
Joists.....see Angles in steel	
Kentledges, iron kentledge.....$4 per ton	
Locks.....	35
Locomotive Engines.....see Engines	
Loops.....see Iron, in Slabs in Iron	
Machinery.....see item Machinery	
Malleable Iron Castings (see Castings above).....	
Masts for ships or parts of ship.....	Free
Nails and Spikes, wrought and pressed, galvanized or not, Horseshoe Nails, Hob Nails and Wire Nails and all other wrought Iron or Steel Nails N.E.S., and Horse, Mule or Ox Shoes....1½ cent per lb., but not less than	35
Nails, cut Nails and Spikes of iron or steel, 1 ct. per lb.	
Nail Rods, Swedish rolled iron, under ½ inch in diameter, for the manufacture of horse shoe nails	20
Nail Plate, iron or steel, 16 gauge and thicker.....$13 per ton	
Nails, composition, &c.....	20
Notches, umbrellas.....see Umbrellas	
Nuts.....see Iron, wrought iron or steel nuts, in iron	
Ornamental Iron Work and Wire Work.....	30
Other iron less finished than bar, &c. ..... see Iron in slabs, &c.	
Other iron, 8 inches or less in width, and not thinner than No. 20 gauge .....$13 per ton	
Other iron, 8 inches or less in width and thinner than No. 20 gauge.....	12½
Picks, Mattocks, Blacksmiths' Hammers, Sledges, Track Tools, Wedges and Crowbars of iron or steel.....1 cent per lb. and	25
Pig Iron, Iron Kentledge and Cast Scrap Iron...$4 per ton.	
Pipes, cast iron .....$12 per ton, but not less than	35
Planing Mills and parts of in any stage of manufacture.	35
Plates, for iron or composite ships or vessels.....	Free
Plates, iron or steel combined.....	30
Plates, boiler or other plate.....see Boiler Plate in iron	

	P. C.
Iron and Manufactures of *(continued)*—	
Plates, nail plate, 16 gauge and thicker, $13 per ton..	
Plates, cast iron plates...$16 per ton, but not less than	30
Plates, stove plates.....$16 per ton, but not less than	30
Plate, Canada Plate.....	12½
Plates, of iron or steel.....see Sheet Iron, common or black, in iron	
Plates, circular, iron or steel, not less than 30 inches wide and not less than ¼ of an inch thick.....	30
Plate Plough Plate, cut to length, mould board, &c....	35
Ploughs.....see Agricultural Implements	35
Portable Steam Engines, Threshers, Separators, Horse Power, and parts of.....	35
Portable Saw Mills and parts of	35
Portable Machines and parts of	35
Puddle Bars.....$9 per ton	
Pumps, Iron Pitchers, Cistern, Well and Force Pumps.	35
Railway Fish Plates.....$12 per ton	
Rails.....see Bars in iron	
Ribs and Rings for umbrella.....see Umbrellas	
Rods, nail rods.....see Iron, Swedish, in iron	
Rolled iron or steel, &c. .....see Angles in steel	
Rope, wire rope	25
Rivets .....see Iron and Steel Rivets in iron	
Rivets..... .....see Iron wrought in iron	
Rods rolled round wire rods, iron or steel, for manufacfacture of wire.....see Wire Rods in item wire	
Rods, iron—¼, 5-16, ⅜, ½ in diameter, coppered....	30
Safes, doors for safes and vaults ot iron or steel.....	35
Scales, balances and weighing beams.....	35
Screws, commonly called "wood screws," two inches and over in length..... .....6 cents per lb.	
Screws, wood screws, one inch and less than two inches in length..... .....8 cents per lb.	
Screws, wood screws, less than one inch in length .... 11 cents per lb.	
Screws, other, iron, steel, brass or other metals, N.E.S.	35
Scrap iron, wrought iron and scrap steel, being waste or refuse wrought iron or steel that has been in actual use and is fit only to be remanufactured.... $2 per ton.	
Scrap iron and scrap steel, old, and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.....	Free
Safes.....	35
Sections, special.....see Angles in steel	

	P.C.
Iron and Manufactures of *(continued)*—	
Shapes, structural.....see Angles in steel	
Scroll.....see Hoop, &c.	
Sheet Iron, common or black, not thinner than No. 20 gauge.....$13 per ton	
Sheet Iron, corrugated.....	30
Sheet Iron, galvanized, No. 20 gauge and thicker	30
Sheet Iron Signs, not framed.....	30
Sheet Iron, common or black, smooth or polished, and coated or galvanized, thinner than No. 20 gauge, Canada plates and plates of iron or steel, not less than 30 inches wide, and not less than ¼ of an inch in thickness.....	12½
Sheet Iron, Hollow-ware.....	30
Sheet Iron for iron or composite ships.....	Free
Sheet Iron, manufacture of N.E.S.....	30
Shovels.....see item Shovels	
Slabs, iron, in slabs.....$9 per ton	
Spikes and cut nails .....1 cent per lb.	
Spikes, composition nails and spikes and sheathing nails	20
Spikes, wrought and pressed, galvanized or not, 1½ ct. per lb. but not less than	35
Skates.....20 cents per pair and	30
Skelp Iron.....see Boiler Plate in iron	
Special sections..... .....see Angles in steel	
Sprigs.....see item Tacks	
Springs .....see Springs in steel	
Squares.....see Bars in iron	
Stove Shovels.....	30
Stoves.....$16 per ton, but not less than	30
Stove Plates.....$16 per ton, but not less than	30
Structural shapes.....see Angles in steel	
Structural work..1¼ cents per lb., but not less than...	35
Swedish rolled iron nail rods, under half an inch in diameter, for manufacture of horseshoe nails.....	20
Tacks.....see item Tacks	
Tinned, glazed or enamelled hollow-ware of cast or wrought iron.....	30
Tubing.....see item Tubing	
Vessels cast iron.....$16 per ton, but not less than	30
Washers.....1 cent per lb. and	25
Wedges .....1 cent per lb. and	25
Wire.....see item Wire	
Wire, iron for.....see Wire Rods in item Wire	
Iron and manufactures of, or part iron or part steel, N.E.S.....	30

	P.C.
Iron and Manufactures of *(continued)*—	
Provided that on all iron or steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rate imposed on the said material	⅙ of one cent.
Provided, further, that all metal produced from iron or its ore, which is cast and malleable, of whatever description of form, without regard to the percentage of carbon contained therein, whether produced by cimentation or converted cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas Gilchrist, basic, Siemens-Martin or open earth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel; and,	
Provided further, that all articles rated as iron or manufactures of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.	
Istle or Tampico "fibre"	Free
Italian Cloth, wool, [see wool fabrics.]	
Italian Cloth, cotton	32½
Ivory black and Lamp black	10
Ivory Nuts, unmanufactured	Free
Ivory, manufactures of, fancy	30
Ivory, manufactures of, N.E.S	20
Ivory Vaccine Points	Free
Ivory, unmanufactured	Free
Ivory Veneers, sawn only	Free
Ivory Veneer, other	20
Ivory Knives and Folders, fancy	30

J

Jaconet, "Scotch"	see Cotton
Jack Screws of every description, N.E.S	35
Jalap Root	Free

	P.C.
Jams.....5 cents per lb.	
Japanned and Tin Ware, not elsewhere specified.....	25
Japan Wax.....3 cents per lb.	
Jars, glass.....see Glass	
Jeans, Kentucky.....2 cents per sq. yd. and	15
Jeans and Coutilles.....(see Coutilles and Jeans)	
Jellies.....5 cents per lb.	
Jet, manufactures of.....	20
Jerseys, ladies, made by hand, &c.....10 cents per lb. and	25
Jerseys, ladies', not made wholly or in part by hand labor or seamstress.....7½ cents per lb. and	20
Jewelry, of gold and silver or other metal or imitations of N.E.S.	20
Jewel Cases.....10 cents each and	30
Jewellers' Cotton.....see Cotton	
Joists, iron or steel.....see Angles in steel	
Jugs, earthenware.....see earthenware	
Junk, old.....	Free
Jute, coloured fabrics, part cotton yarns or other material, except silk, N. E. S.....	25
Jute, carpeting or matting and mats.....	25
Jute Cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 40 inches wide, when imported by manufacturers of jute bags for use in their own factories.....	Free
Jute Butts.....	Free
Jute Yarn, plain, dyed or colored, when imported by manufacturers of carpets, rugs and mats, for use in their own factories.....	Free
Jute Cloth, N.E.S.....	20
Jute Bags.....	20
Jute, manufactures of, not elsewhere specified.....	20
Jute, unmanufactured.....	Free
Jute Twine.....	25
Jute Seed.....	Free
Juvenile Water Colors.....	20
Kainite, or German Potash Salts, for fertilizers.....	Free
Kelp.....	Free
Kentucky Jeans, N.E.S.....2 cents per sq. yd. and	15
Kerosene and Coal Oil, distilled, purified or refined, not elsewhere specified.....7 1/5 cents per I.G	
Kerosene and Coal Oil fixture or parts thereof.....	30
Kid Gloves and Mitts.....	30
Kites, paper, as toys.....	30
Knees, iron or steel, for ships.....	Free
Knife Steels.....	30
Knife Sharpeners.....	30

	P.C.
..5 cents per lb.	
ified.....	25
.3 cents per lb.	
.....see Glass	
per sq. yd. and	15
tilles and Jeans)	
.5 cents per lb.	
.....	20
cents per lb. and	25
by hand labor	
cents per lb. and	20
or imitations of	
N.E.S.	20
cents each and	30
.....see Cotton	
Angles in steel	
see earthenware	
.....	Free
other material,	
.....	25
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per sq. yd. and	15
or refined, not	
cents per I.G	
f.....	30
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	P.C.
Knife Powder.....	20
Knife Blades or Knife Blanks, in the rough, unhandled, for use by electro-platers.....	10
Knives, oyster knives.....	30
Knives, hay.....see agricultural implements	
Knives, for butchers and farriers (cutlery).....	25
Knives, for Horticultural purposes (cutlery).....	25
Knives, for mowers and reapers and cutter-bars.....	35
Knives for mowers, &c., steel for ..... see Sheet, crucible in steel	
Knives, putty, palette and glaziers' knives.....	30
Knives, plated.....see Cutlery	
Knives, mincing knives as house-furnishing hardware.....	30
Knives, other.....see Cutlery	
Knitted Cloth, cotton hosiery.....see cotton	
Knitting Machines.....	30
Knitting Needles.....	30
Knitting Machine Needles	30
Knitting Yarn, cotton, not bleached, dyed or colored, under No. 40.....2 cents per lb. and	15
Knitting yarn cotton, dyed or colored...3 cents per lb. and	15
Knitting Yarn, woolen,.....7½ cents per lb. and	20
Knobs, door knobs, of earthenware.....	35
Kyrolite (mineral)	Free

L

Labels, for fruit, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders.....15 cents per lb. and	25
Lac Dye, crude, seed, button, stick and shell.....	Free
Laces, boot, shoe and stay	30
Laces, embroidered with gold and silver.....	30
Laces, silk.....	30
Laces, braids, fringes.....	30
Lace Collars.....	30
Lace Curtains.....	30
Lackers, Varnish, not elsewhere specified..... 20 cents per I.G. and	25
Lakes, scarlet and maroon, in pulp.....	20
Lamp black and Ivory black	10
Lamb and Sheep Skins, tanned or dressed, but not colored, waxed or glazed	15
Lamb and Sheep Skins dressed, waxed or glazed	20
Lamp Reflectors.....	30
Lamps (glass).....	30
Lamp Shades (glass).....	30

	P.C.
Lamp Shades, made of paper	35
Lampwicks	30
Lanterns, magic	25
Lap Rugs, rubber	35
Lap-welded Boiler Iron Tubing, (see Iron Tubing)	
Lap Dusters of cotton, with woven colored stripes or borders, but not embroidered	25
Lap Dusters, &c., &c., &c., embroidered	30
Lap Robes, rubber	5 cents per square yard and 15
Lard, tried or rendered	2 cents per lb.
Lard, untried	1½ cents per lb.
Lard Oil	20
Lastings, mohair cloth, or other manufactures of cloth when imported by manufacturers of buttons for use in their own factories and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively	Free
Lava, unmanufactured	Free
Lava, manufactures of fancy	30
Law Reports, as books	15
Lawn Trees	Free
Lead, bars, blocks and sheets	60 cents per 100 lbs.
Lead, old, scrap and pig	40 cents per 100 lbs.
Lead, white and red, dry and orange mineral, also dry white zinc	5
Lead, white, in pulp, not mixed with oil	5
Lead pipe and shot	1¼ cents per lb.
Lead pencils, in wood or otherwise	25
Lead, Nitrate and Acetate of	5
Lead, all manufactures of, not elsewhere specified	30
Leather Dressing, not boot and shoe dressing	25
Leather Dressing, boot and shoe, as blacking	30
Leather, Belting Leather, and all upper leather, including Kid, Lamb, Sheep and Calf, tanned or dressed, but not colored, waxed or glazed	15
Leather, all upper and French Kid, dressed and waxed	20
Leather Belts	25
Leather Boots and Shoes	25
Leather Board	3 cents per lb.
Leather Boot and Shoe Counters, made from leather board	½ cent per pair.
Leather, Cordova, tanned, from horse hide, and manufactures of	25
Leather, Morocco skins, tanned but rough or undressed	10
Leather, other, and skins tanned, not elsewhere specified	20
Leather, Patent, Japanned or enamelled	25
Leather, scrap and shavings	20

	P.C.
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Tubing).....	
stripes or bor-	
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square yard and	15
..2 cents per lb.	
½ cents per lb.	
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patterns of such	
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ents per 100 lbs.	
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.....	5
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¼ cents per lb.	
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dressed, but not	
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½ cent per pair.	
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	P.C.
Leather, Sole, tanned but rough or undressed.....	10
Leather, Sole, tanned but not waxed...½ cent per pound and	15
Leather, Sole and Belting Leather, dressed and waxed....	20
Leather, sweat leather for hatters.....(see sweat leather)	
Leather Gloves and Mitts.....	30
Leather Trunks.....	30
Leather Purses.....	30
Leather Satchels.....10 cents each and	30
Leather Valises.....10 cents each and	30
Leather, manufactures of, not elsewhere specified.....	25
Leeches	Free
Leghorn Hats, unfinished or Caplins.....	20
Leghorn Hats, finished.....	25
Leicester and Lincolnshire or Lustre Wools, such as are grown in Canada.....3 cents per lb.	
Lemons, citrons and oranges, in brine for candying.....	Free
Lemons and oranges (see oranges.).....	
Lemon Wine.....see Wine	
Lemon Squeezers.....	30
Lentils.....	20
Lessive Phœnix washing preparations.....3 cents per lb.	
Lignumvitæ wood, not manufactured.....	Free
Lignumvitæ Wood, manufactures of.....see Wood	
Lime and Lemon juice N.E.S.....	20
Lime Juice, sweetened, 20 per cent. of this article to be rated as sugar over 14 grade, viz., 1½ cent per lb. and 35 per cent. *ad val.*, and 80 per cent. of the value at 20 per cent. *ad val*.....	
Lime, Acetate of.....	20
Lime	20
Lime, Chloride of.....	Free
Linen collars.....24 cents per dozen and	30
Linen cuffs.....4 cts. per pair and	30
Linen Clothing.....	35
Linen, duck, N.E.S.....	20
Linen, damask.....	25
Linen Canvas, when to be used for boats and ships' sails...	5
Linen Handkerchiefs, all kinds	25
Linen Shirts .....$1 per doz. and	30
Linen Thread.....	20
Linen Towels.....	25
Linen Fire Hose, lined with rubber.....5 cents per lb. and	15
Linen, manufactures of, not elsewhere specified.....	20
Lines and Twines, for the fisheries.....	Free
Linings, rolled, (cotton).....	20
Linoleum, as Floor Oil Cloth...5 cents per square yard and	20
Linseed Oil, raw or boiled	30

	P.C.
Liquid Glue	20
Liquorice, root paste, extract of	2 cents per lb.
Liquorice Root and Rhubarb Root, natural state	Free
Liquorice, stick extract or confection	1 cent per lb. and 20
Litharge	Free
Lithographic Stones, not engraved	20
Litmus and all Lichens, prepared and not prepared	Free
Lobsters, preserved	25
Lobsters, fresh	20
Lobsters, fresh or preserved, from Newfoundland	Free
Locks, made entirely of brass	30
Locks, other, N.E.S.	35
Locks, steel for	see Rods in steel
Locomotives and Railway Passenger, Baggage and Freight Cars, being the property of railway Companies in the United States running upon any Line of Road crossing the Frontier, so long as Canadian Locomotives and Cars are admitted free under similar circumstances into the United States, under regulations to be prescribed by the Minister of Customs	Free
Locomotive Engines (see Engines)	
Locomotive Tires of steel, in the rough	Free
Locomotive wrought forgings, or parts thereof	(see Forgings in steel)
Locust Beans, for the manufacture of horse and cattle food	Free
Logwood, extract of	Free
Logwood Compound, Extract of	20
Logs, and round unmanufactured timber, not elsewhere provided for	Free
Lubricating Oils, composed wholly or in part of Petroleum, and costing thirty cents per Imp. gall or over	25
Lubricating Oils, costing less than 30 cts. per I.G.	7 1-5 cts. per I.G.
Lubricating Oils, all other	25
Lumber and Timber, Planks and Boards, sawn, of Boxwood, Cherry, Walnut, Chestnut, Gumwood, Mahogany, Pitch Pine, Rosewood, Red Wood, Sandal-wood, Spanish Cedar, Oak, Hickory and Whitewood, not shaped, planed or otherwise manufactured, and sawdust of the same	Free
Lumber, Hickory, sawn to shape for spokes of wheels, but not further manufactured	Free
Lumber and Timber, not elsewhere specified	20

P.C.

..... 20

..2 cents per lb.

state..... Free

cent per lb. and 20

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repared..... .. Free

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lland..... Free

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see Rods in steel

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Forgings in steel)

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wn, of Boxwood,

Mahogany, Pitch

-wood, Spanish

d, not shaped,

sawdust of the

..... Free

of wheels, but

..... Free

d..... 20

M

P.C.

Mace..... 25

Maccaroni and Vermicelli.....2 cents per lb.

Machines, bottle-washing machines 30

Machines, Card Clothing..... 25

Machines, Folding..... 10

Machines, Dating..... 30

Machines, mowing machines..... 35

Machines, Knitting 30

Machines, Numbering..... 30

Machines, Sewing, whole or on heads or parts of heads.... $3 each and 20

Machines, Sewing, parts of..... 35

Machine Screws, except Wood Screws..... 35

Machine Screws, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws.... (See Screws.)

Machines, Ruling, Cutting, Perforating and Paging Machines, as Bookbinders' Implements..... 10

Machinery, of ships or other vessels, built in a foreign country.....see Ships 25

Machines, portable machines..... 35

Machinery, not elsewhere mentioned..... 30

Madder, or Indian Madder, ground and prepared, and all extracts of..... Free

Mackerel, fresh.....1 cent per lb.

Mackerel, fresh, from Newfoundland ..... Free

Mackerel, pickled ..... 1 cent per lb.

Mackerel, pickled, from Newfoundland ..... Free

Magazines .....see Newspapers

Magic Lanterns..... 25

Magnesia..... 20

Magnesia Fluid..... 50

Mahogany, lumber, sawn, not shaped, planed or otherwise manufactured and sawdust of same..... Free

Mahogany Manufacture.....see Wood

Majolica Ware, Stone Pottery, except Demijohns or jugs, churns and crocks.....(see Earthenware) 35

Malleable Iron Castings.....(see Castings in iron or steel)

Malt, upon entry for Warehouse, subject to Excise Regulations..... 15 cents per bush.

Malt Extract (Dukehart's) .....$2 per Imp. gallon and 30

Malt, extract of, for medicinal purposes, N.E.S..... 25

Manganese, Oxide of..... Free

Mangles, house-furnishing hardware..... 30

Manilla, cordage.....1¼ cents per lb. and 10

	P.C.
Manilla Grass	Free
Manilla Hoods	20
Manilla carpeting, stained paper	35
Mangoes, fruit, in natural condition	Free
Mantels, Slate	30
Mantels, Marble	35
Mantles, clothing, wool ..... 10 cents per lb. and	25
Mantles, clothing, cotton	35
Mantles, silk	30
Manures, Guano, and other animal and vegetable manures	Free
Manuscripts	Free
Maps	20
Marble Dust	20
Marble Blocks, from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing 15 cubic feet and over	10
Marble Blocks and Slabs, sawn on more than two sides	25
Marble, in blocks from the quarry in the rough, or sawn on two sides only, and not specially shapen, containing less than 15 cubic feet	15
Marble Slabs, sawn on not more than two sides	15
Marble, finished, and all manufactures of, not elsewhere specified	35
Marmalade ..... 5 cents per lb.	
Mastic Gum	Free
Masts, Iron, for ships, or parts of	Free
Matches, of wax, as candles	25
Matches, of wood	25
Match Safes and Boxes	30
Mattrasses, hair, spring and other	35
Matting, Cocoa	30
Matting and Mats of Rubber, ... 5 cts. per lb. and	15
Matting and Mats, of all kinds, N.E.S	25
Mattocks ..... 1 cent per lb. and	25
Meal, when damaged by water *in transitu* (on appraised value)	20
Meal, Buckwheat ..... ¼ cent per lb.	
Meal Cake, Oil Cake, Cotton Seed Cake and Palm Nut Cake	Free
Meal, wheat meal ..... 50 cents per barrel	
Meal, Indian Cornmeal ..... 40 cents per brl.	
Meat Choppers and Pounders	30
Meats, Bacon and Hams, Shoulders and Sides..2 cents per lb.	
Meats, Beef, fresh or salted ..... 1 cent per lb.	
Meats, Beef, Corned Beef ..... 2 cents per lb.	
Meats, Beef, imported in the carcase to be cured or preserved in bond for exportation ..... 1 cent per lb.	

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pen, containing
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, containing less
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cents per barrel
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e cured or pre-
..1 cent per lb.

P.C.

Meats, extract of fluid beef not medicated..... 25
Meats, potted, "mixed and made up into a paste"..... 20
Meat Stuffers..... 30
Meats, Mutton, fresh or salted.....1 cent per lb.
Meat Juice (Vulentine's)..... 25
Meats, Pork.....1 cent per lb.
Meats, Pork, imported, to be cured in bond..1 cent per lb.
Meats, Poultry, and Game of all kinds..... 20
Meats, prepared meats, sealed or unsealed, in cans or otherwise, not elsewhere specified.....2 cents per lb.
Meats, other, not elsewhere specified .....2 cents per lb.
Medals, silver..... 20
Medals, German or nickel silver..... 25
Medals, gold..... 20
Medals, brass..... 30
Medals, bronze..... 30
Medals, plated..... 30
Medals, other, to be rated according to material.....
Medicines, Proprietary, viz: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oil or medicinal preparations or compositions recommended to the public under any general name or titles, as specifics for any diseases or affections whatsoever, affecting the human or animal bodies, not elsewhere provided for, in liquid form 50
Medicines, Patent, all other, not elsewhere specified 25
All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.
Meerschaum Pipes..... 20
Meerschaum Pipes, imitation of 35
Meerschaum, crude or raw..... Free
Meerschaum, manufactures of, N.E.S..... 20
Melado .....(See Sugars)
Melons..... Free
Menageries, horses, cattle, carriages and harness of, under regulations to be prescribed by the Minister of Customs Free
Mercury or quicksilver..... Free
Metal Composition, not elsewhere specified..... 20
Metal, yellow Metal in bars, bolts, and for sheathing..... Free
Meters, Gas..... 30
Mexican Fibre ..... Free

	P.C.
Mica	20
Microscopes	25
Middlings	20
Military Stores and Munitions of War, see articles for use of army and navy and Canadian militia	
Milk Food manufactured by Henri Nestle, Dr. Gibaut, and others, and all similar preparations	30
Mill board, not straw board	10
Mill, coffee, spice, and similar articles	30
Millinery, to be rated according to material of chief value...	
Mineral Pulp	20
Mineral Waters, natural, not in bottles	Free
Mineral Waters, N.E.S	20
Mineral and Bituminous substances, not elsewhere specified	20
Mineral Soap Grease, a preparation of Petroleum.....See Vaseline.....4 cents per lb.	
Mineralogy, specimens of	Free
Mirrors, Hand	30
Mirrors, N.E.S.	35
Mitts and Gloves, of kid and leather	30
Mitts and Gloves, all other	30
Models of Inventions and other Improvements in the Arts, but no articles shall be deemed a model or Improvement which can be fitted for use	Free
Mohair, manufacture, not elsewhere specified (See All Wool Fabrics, &c.)	
Mohair, lasting mohair for covering buttons. see Lasting, &c.	
Molasses, other, when imported direct, without transhipment, from the country of growth or production, value free on board at last port of shipment	15
Molasses other, when not imported direct, free on board at last port of shipment	20
Molasses, gates	30
Moleskin, pantaloon stuff.....2 cents per yd. and	15
Money Drawers	35
Morphine	20
Morocco Skins, tanned, but rough or undressed	10
Mosquito Nets, as lace	30
Moss, Iceland, and other Mosses, crude	Free
Moss, Seaweed, and all other vegetable substances used for beds and mattrasses, in their natural state, or only cleaned	Free
Moss, other, N. E. S	20
Moulds, Button	25
Mouldings of wood, plain	35
Mouldings of wood, gilded or otherwise further manufactured than plain	30

	P. C.
Mowing and Reaping Machines	35
Mowers and Reapers' Knives and Cutter Bars, as parts of Reapers, &c	35
Mucilage	30
Mufflers of Cashmere, hemmed.....10 cents per lb. and	25
Mufflers of Cashmere, not hemmed....7½ cents per lb. and	20
Muffs and Satchels combined, with clasps, 10 cents each and	30
Muffs, Fur	25
Munjeet, or Indian Madder, ground or prepared, and all extracts of	Free
Muriatic Acid	20
Muriate of Potash, crude	Free
Muslin, plant bed muslin.....1 cent per square yard and	15
Muslin Ties, made up	35
Muslin, book muslin, black	32½
Muslin, book muslin, not dyed or colored	20
Music Stands	35
Music, printed sheet music.....10 cents per lb.	
Musical Instruments for bands, imported by and for use of the army and navy, see articles for army and navy and Canadian militia	
Musical Instruments, not elsewhere specified, except Pianos and Organs	25
Muskets, Rifles, Guns and Pistols, not elsewhere specified... see Firearms	20
Musk, in pods or in grains	Free
Mustard Cake	20
Mustard Seed, brown and white	Free
Mustard, ground, prepared, including French Mustard, not liquid	25
Mustard, French Mustard, liquid, as sauce, 40 cts. per gal. and	20

N

Nails, picture nails	30
Nail rods of Swedish rolled iron, under 1½ inch in diameter, for manufacture of horse-shoe nails	20
Nails, Spikes and Sheathing, Nail Composition	20
Nails and Spikes, cut, of iron or steel.....1 cent per lb.	
Nails and spikes, wrought and pressed, galvanised or not; horse-shoe nails, hob nails and wire nails, and all other wrought iron or steel nails, N.E.S., 1½ cent per lb. but not less than	35
Nail Plates, of iron or steel 16 gauge and thicker, $13 per ton	
Nail Plate Iron or Steel, other.....see Iron and Steel	
Napkin Rings	30
Naptha, wood naptha or wood alcohol...$1.90 per Imp. gal.	

	P. C.
Naptha, not elsewhere specified.....7 1/5 cts. per I.G.	
Neatsfoot Oil, and all animal oils, not elsewhere specified...	20
Needles, Knitting	30
Needles, Steel, all other.....	30
Nettings, Cotton and Woolen Nettings, for boots, shoes and gloves	10
Nets and Seines, for use of fisheries.....	Free
Nets and Seines, other, N.E.S.....	25
Nets, musquito nets, as lace.....	30
Newspapers, partly printed and intended to be completed and published in Canada...	25
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound, not elsewhere specified	Free
Newspapers and quarterly, monthly and semi-monthly magazines, if bound.....	15
New Year Chromos (see chromos).....6 cts. per lb. and	20
Nickel.....	Free
Nickel Anodes.....	10
Nickel Silver, in sheets.	10
Nickel Salts...	20
Nickel and German Silver, manufactures of, not plated....	25
Nickel and German Silver, manufactures of, if plated.....	30
Nitrate of Ammonia.....	20
Nitrate of Saltpetre.....	20
Nitrate of Soda or Cubic Nitre	Free
Nitrate of Lead.....	5
Nitric Acid.....	20
Nitro-Glycerine.....10 cents per lb. and	20
Noil, being the short wool which falls from the comb in worsted fabrics.....	Free
Non-elastic web for suspenders.....	20
Notarial Seals, of paper.....	35
Numbering Machines, not to be classed with printing presses, to pay.....	30
Nuts and Bolts for stoves, and all bolts and rivets [see Iron.]	
Nuts, wrought iron and steel.....1 cent per lb. and	25
Nuts, all kinds [dried fruits], except almonds shelled ..... see Fruit, dried .....3 cents per lb.	
Nut Crackers	30
Nuts, Cocoa, imported from the place of growth direct to a Canadian port.....50 cents per 100	
Nuts, Cocoa, not imported direct..... .....$1.00 per 100	
Nutmegs and Mace.....	25
Nutgalls.....	Free
Nuxvomica Beans.....	Free

P. C.

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cents per 100
$1.00 per 100
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O

P. C.

Offal, Fish .....[see Fish, Skins and Offal]
Oak and Tanners' Bark..... Free
Oak, lumber and timber, not further manufactured than sawn or split..... Free
Oak, manufactures of .....see Wood
Oakum..... Free
Oatmeal cloth..... 20
Oats..... 10 cents per bush.
Oats, damaged by water in transitu [on appraised value].... 20
Oat Flour 20
Oatmeal.....1/2 ct. per lb.
Oatmeal, damaged by water in transitu [on appraised value] 20
Ochres, dry, ground or unground, washed or unwashed, not calcined..... 10
Ochres, calcined..... 20
Oil, Aniline, crude..... Free
Oil, Coal and Kerosene, distilled, purified or refined, Naptha, Benzole and Petroleum.....7 1/5 cts. per I.G.
Oil, Carbolic, or heavy oil..... 10
Oil, Cement..... 25
Oil, Castor 20
Oil, Cod Liver, medicated..... 20
Oil, Cod, N.E.S..... 20
Oils, cocoanut and Palm, in their natural state..... Free
Oils, Fish, and products of fish, from Newfoundland..... Free
Oils, Fish, N.E.S..... 20
Oil, Flax Seed or Linseed, raw or boiled 30
Oil, Hair, perfumed or not..... 30
Oil, Lard Oil 20
Oils, Lubricating, composed wholly or in part of petroleum, and costing thirty cents per Imp. gal. or over 25
Oils, Lubricating, costing less than thirty cts. per Imp. gal. 7 1/5 cts. per Imp. gal
Oils, Lubricating, all others..... 25
Oils, Neatsfoot..... 20
Oil, Olive..... 20
Oil, Seal, from Newfoundland..... Free
Oil, Seal, N.E.S..... 20
Oil, Salad..... 20
Oil, Sesame seed 20
Oil, Sperm 20
Oil, Tallow..... 25
Oils, Vegetable Oils, not elsewhere specified..... 20
Oils, Volatile or Essential 20
Oils, Whale, N.E.S..... 20

	P. C.
Oil, Whale, from Newfoundland	Free
Oil, all other, not elsewhere specified	20
Oil Cake, Cotton Seed Cake and Meal, Palm Nut Cake and Meal	Free
Oil Cake Meal	Free
Oil Cake Crushed	20
Oil Cloths for floor.....5 cents per square yard and	20
Oil Cloth in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, India rubbered, flocked or coated, N.E.S.....5 cents per square yard and	15
Oil Cambric and Oiled Silk.....5 cents per square yard and	15
Oiled Cotton Cloth.....5 cents per square yard and	15
Oiled Paper	35
Oleographs.....6 cts. per lb. and	20
Old and Scrap Copper	10
Old and Scrap Iron and Steel.....See Iron, scrap	
Old and Scrap Lead.....40 cents per 100 lbs	
Olive Oil	20
Olives, green fruit, in natural condition	Free
Onyx.....see Precious stones.	
Opals.....see Precious stones	
Opium [drug].....$1 per lb.	
Opium, prepared for smoking.....$5 per lb.	
Orange Wine.....see Wine	
Optical Instruments, N.E.S.	25
Orange Minerals, dry	5
Oranges, rinds of, in brine for candying	Free
Oranges and Lemons, in boxes of capacity not exceeding two and one-half cubic feet.....25 cents per box.	
In half boxes, capacity one and one-fourth cubic feet.....13 cents per box.	
In cases and all other packages.....10 cents per cubic foot capacity.	
In bulk.....$1.60 per thousand.	
In barrels not exceeding in capacity that of the 196 pounds flour barrel.....55 cents per bbl.	
Orange-flower water, not spirituous	30
Ores of Metal, of all kinds	Free
Organs, Cabinet Reed Organs, having not more than two sets of reeds.....each $10 and	15
Organs, etc., having over two and not over four sets of reeds each $15 and	15
Organs, etc., having over four and not over six sets of reeds each $20 and	15
Organs, etc., having over six sets of reeds....each $30 and	15
Organs, sets or parts of sets of reeds for Cabinet Organs	25
Organs, Pipe Organs	25

	P. C.
Ornamental, figured and enamelled Glass	30
Ornamental Iron Work ... see Iron.	30
Ornaments for Ladies' Head Dresses, Hats, Bonnets, Belts, Dress Clasps, etc., to be rated according to the material component parts of chief value.	
Ornamental Trees	Free
Ornaments of alabaster spar, terra cotta, or composition	30
Orris Root	Free
Orris Root, ground	20
Ostrich Feathers, undressed	20
Ostrich Feathers, dressed	30
Osiers, unmanufactured	Free
Osiers and Willow Furniture	35
Osiers and Willow Works, not elsewhere specified	25
Ottar of Roses	Free
Ox Shoes ... 1½ per pound, but not less than	35
Oxalic Acid	Free
Oxide of Iron, dry or Colcothar	20
Oysters, fresh in shell	25
Oysters, in cans....(see canned oysters) under items fish, etc.	
Oysters, shelled, in bulk ... 10 cents per Gall.	
Oysters, pails containing ... see item Pails	
Oysters, fresh from Newfoundland	Free
Oysters, seed and breeding oysters, imported for the purpose of being planted in Canadian waters, on affidavit to that effect being given	Free

P

Packages—"See 1st item of Resolutions."	
Packages containing Oysters or other Fish not otherwise provided for	25
Packages containing fine salt to bear same duty as if imported empty, bags paying	25
Packages, etc., from Newfoundland	Free
Pails, Tubs and Churns, wood	25
Pails manufactured in the United States, in which oysters are imported, are liable to duty each time they are brought into Canada, but if they are wholly manufactured in Canada and are properly branded by the Customs, they may be sent to the United Stutes and on return entered free, on identification.	
Paints and Colors, ultra marine blue	Free
Paints and Colors, metallic colors, viz., cobalt, zinc and tin	Free
Paints and Colors, dry, viz., blue black, Chinese blue, Prussian blue and raw umber	20

	P. C.
Paints and Colors, in pulp, viz., carmine, cologne, and rose lakes, scarlet and maroon, satin and fine washed white	20
Paints and Colors, viz., fire-proof paint, dry.. ¼ ct. per lb.	
Paints and Colors, ground in oil or any other liquid.....	25
Paints and Colors, Ochres, dry, ground or unground,, washed or unwashed, not calcined.....	10
Paints and Colors, Paris Green, dry.....	10
Paints and Colors, White and Red Lead and Orange Mineral.....	5
Paints and Colors, White Lead in Pulp, not mixed with oil.	5
Paints and Colors, Zinc, dry white	5
Paints and Colors, dry, other, not elsewhere specified.....	20
Paints, mixed in varnish.....20 cents per Imp. Gall. and	25
Painters metal graining combs.....	30
Painters pallet knives	30
Paintings in Oil or Water Colors, by artists of well-known merit, or copies of Old Masters by such artists.....	Free
Paintings in Oil or Water Colours, the production of Canadian artists, under regulations, to be made by the Minister of Customs	Free
Paintings, N.E.S.....	20
Palm Leaf, unmanufactured.....	Free
Palm Leaf, when manufactured N. E. S	20
Palm Nut, Cake and Meal.....	Free
Palm Oil [natural state]	Free
Palm Nut Kernel Oil	20
Pamphlets, as books, N.E.S.....	15
Pamphlets, Advertising, not illustrated.....$1.00 per 100	
Paper Weights	30
Paper Cutters and Printing Presses.....	10
Paper Collars, Cuffs and Shirt Fronts of paper.....	35
Paper seed bags, illustrated .....6 cents per lb. and	20
Paper Bags, plain, N.E.S.....	35
Paper, Cards, for playing. ..... 6 cts. per Pack	
Paper, parchment paper.....	35
Paper, drawing paper, mounted.....	35
Paper, enamelled, extra heavy.....	35
Paper Hangings, or Wall Paper, in rolls, on each roll of eight yards and under, and so in proportion for all greater lengths :	
Brown Blanks .....2 cents.	
White Paper, Grounded Papers and Satins .... 3 cents.	
Single Print Bronzes..... 7 cents.	
Colored Bronzes..... 9 cents.	
Embossed Bronzes.....11 cents.	
Colored Borders, narrow..... 8 cents.	
Colored Borders, wide.....10 cents.	

P. C.

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ins .... 3 cents.
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.....10 cents.

P. C.

Bronze Borders, narrow.....15 cents.
Bronze Borders, wide.....18 cents.
Embossed Borders.....20 cents.
Paper files, clips and file hooks..... 30
Paper Maché, manufactures of..... 35
Paper, Carpet Lining..... 25
Paper, Mill board, not Straw board..... 10
Paper, of all kinds not elsewhere specified..... 25
Paper Boxes, labelled empty.....15 cents per lb. and 25
Paper kites, as toys..... 30
Paper, Printing..... 25
Paper, glass..... 30
Paper, ruled..... 35
Paper, oiled..... 35
Paper, waxed..... 35
Paper, Tarred.....½ cent per lb.
Paper, Tissue Paper..... 25
Paper, Union Collar Cloth, in rolls or sheets, not glossed or finished..... 5
Paper, Union Cloth in rolls or sheets, glossed or finished... 20
Paper, Glazed..... 35
Paper, emery..... 30
Paper, filter paper in sheets..... 25
Paper, filter paper, cut to shape..... 35
Paper, fly paper..... 35
Paper waste or clippings..... Free
Paper, Wrapping..... 25
Paper, pressed, in sheets..... 35
Paper, Sand Paper..... 30
Paper, Glazed, Plated, Marbled, Enamelled Paper, and Card Board similarly finished, not elsewhere specified.. 35
Paper, manufactures of, including ruled and bordered papers, papeteries, boxed papers, envelopes and blank books..... 35
Parafine Wax, or Stearine.....3 cents per lb.
Parafine Wax Candles.....5 cents per lb.
Parasols, ribs, iron or brass, when imported by and for use of manufacturers..... 20
Parasols ribs, steel for, imported by manufacturers of parasols for use in their factories..... Free
Parasols and Umbrellas, all kinds..... 30
Parasols, materials for.....see Umbrellas
Parts of Pianos..... 25
Paste, gloy paste.....1 cent per lb.
Paste, Cocoa, containing Sugar.....1 cent per lb. and 25
Paste, Cocoa, not sweetened..... 20
Paste, perfumed..... 30

	P. C.
Patterns, of iron	30
Patterns of brass	30
Patent Medicines, in liquid form [see medicines]	50
Patent Medicines, other than liquid	25
Patent Leather	25
Paving blocks, made from slag of blast furnace	20
Peach Trees	Free
Peaches, green fruit, in natural condition	Free
Pears, green fruit	20
Pear, essence of ..... $1.90 per I.G. and	20
Pearline ..... 3 cents per lb.	
Pear Trees	Free
Peas ..... 10 cts. per bush.	
Peas, when damag d by water in transitu (on appraised value)	20
Pearl, Mother of, not manufactured	Free
Pearls ..... see Precious Stones	
Pearl card cases	30
Pearl, manufactures of, fancy	30
Pelts	Free
Pencils, Lead, in wood or otherwise	25
Pencils, Slate	20
Pendants, glass pendants	30
Penholders	30
Pencil Cases	25
Pens, steel	30
Pens, gold	20
Pen Racks	30
Penknives	25
Pepper, unground	10
Pepper, ground	25
Pepper Shells and Pepper Dust as Ground Pepper	25
Percussion Caps, for guns, rifles	30
Percussion Caps, for blasting	30
Periodicals, Illustrated Advertising ..... 6 cents per lb. and	20
Perfumery, including toilet preparations	30
Perfumed Spirits in bottles or flasks, not weighing more than four ounces	50
Perfumed Spirits in bottles, flasks or other packages, weighing more than four ounces ..... $2.00 per I.G. and	40
Perfumed and Fancy Soaps, weight of the inside packages and wrappers to be included in the weight for duty ..... 10 cents per lb. and	10
Persis, or extract of Archill and Cudbear	Free
Petroleum, refined ..... 7 1/5 cts. per I.G.	
Petroleum, products of ..... 7 1/5 cts. per I.G.	
Pewter, Platina or Metal Composition	20
Pheasants, for improvement of stock	Free

	P. C.
Pheasants, other	20
Phials, glass [see Glass.]	
Philandri Seed	20
Philosophical Instruments and Apparatus, including globes and pictorial illustrations of insects, as are not manufactured in the Dominion, and when imported by or for the use of colleges and schools, scientific and literary societies	Free
Philosophical Instruments and apparatus, other, to be rated according to material	
Phosphorus	Free
Phosphor Bronze blocks, sheets and wire	10
Photograph Albums	35
Photographs, mounted or not .....6 cents per lb. and	20
Photographs, silver waste	20
Photographic Dry Plates .....15 cents per square foot.	
Photographers' Cards	35
Photographic and Stereoscopic Pictures, mounted, 6 cts. per lb. and	20
Piano covers, rubber and cottton, N.E.S., 5 cts. per square yard and	15
Piano Stools	35
Pianofortes, square, whether round cornered or not, not over 7 octaves .....$25 each and	20
Pianofortes, square, all other .....$30 each and	20
Pianofortes, upright .....$30 each and	20
Pianofortes, concert, semi-concert, or parlor grand pianofortes .....$50 each and	20
Pianos, part of	25
A piano imported, consisting of case, frame, sounding-board, etc., but without the action, should be treated as a piano liable to the specific duty and the *ad valorem* duty on its value in that state	
Picks, N.E.S. .....1 cent per lb. and	25
Picks, ice picks	30
Pickers, raw hide, for cotton looms	20
Pickles in bottle, 16 half pint, 8 pint or 4 quart bottles to be held to contain a gallon. In jars, bottles or other vessels the quantity to be ascertained and the same rate of duty to be charged thereon, the duty to include the bottle or other packages .....40 cents per gallon.	
Pickles, in bulk, in vinegar or vinegar and mustard ..... 35 cents per gallon.	
Pickles, in brine ..... 25 cents per gallon.	
Pictorial Show Cards .....6 cents per lb. and	20
Pictorial illustrations of insects, etc , when imported by and for the use of colleges and schools, scientific and literary	

	P. C.
societies	Free
Picture Frames, as furniture	35
Picture Nails	30
Pictures, Advertising.....6 cents per lb. and	20
Picture Books.....6 cents per lb. and	20
Pictures, framed	35
Pictures, transfer pictures.	35
Pictures, N.E.S.....6 cents per lb. and	20
Pig, Copper	10
Pig Iron.....$4.00 per ton.	
Pig Tin	Free
Pig Zinc	Free
Pills.....see Proprietary medicines	
Pillows and Bolsters	35
Pimento, ground	25
Pimento, unground	10
Pins, manufactured from wire of any metal	30
Pine Apple	Free
Pine Apple, essence of.....$1.90 per I.G. and	20
Pipe Clay	Free
Pipes, drain pipes and sewer pipes glazed	35
Pipes, soil and water pipes, of iron castings....$12 per ton, but not less than	35
Pipes, Tobacco pipes, Briar and all wooden	25
Pipes, meerschaum	20
Pipes, meerschaum, imitation of	35
Pipes, stove pipes and elbows	30
Pipes, tobacco pipes, clay	35
Pipes, Tobacco pipes, other, N. E. S.	20
Pipe Cases, Cigar and Cigarette cases	30
Pipes, platinum.....see Retorts	
Pipe Organs	25
Pipes, iron and steel, not casting.....see Tubing	
Pistols, N.E.S.....see Firearms	20
Pitch (pine) in packages of not less than 15 gallons	Free
Pitch (Pine) other not elsewhere specified	20
Pitch, Coal	10
Pitch for roofing	10
Pitch bone	20
Planing Mills and parts of, in any stage of manufacture	35
Plant bed muslin.....1 cent per square yard and	15
Plants and Shrubs, lawn and ornamental trees	Free
Plantains, in natural condition	Free
Plants, viz:	
Apple Trees, of all kinds	Free
Blackberry bushes	Free
Cherry Trees, of all kinds	Fre

	P. C.
.....	Free
.....	35
.....	30
...nts per lb. and	20
...ents per lb. and	20
.....	35
.....	35
...ents per lb. and	20
.....	10
..$4.00 per ton.	
.....	Free
.....	Free
...ietary medicines	
.....	35
.....	25
.....	10
.....	30
.....	Free
...90 per I.G. and	20
.....	Free
.....	35
...$12 per ton,	
...but not less than	35
.....	25
.....	20
.....	35
.....	30
.....	35
.....	20
.....	30
....see Retorts	
.....	25
....see Tubing	
....see Firearms	20
...gallons.....	Free
.....	20
.....	10
.....	10
.....	20
...manufacture....	35
...square yard and	15
...ees.....	Free
.....	Free
.....	Free
.....	Free
.....	Fre

	P. C.
Grape Vines	Free
Gooseberry Bushes	Free
Peach Trees	Free
Pear Trees, of all kinds	Free
Plum Trees, of all kinds	Free
Raspberry Bushes	Free
Rose Bushes	Free
Quince Trees	Free
Plaster of Paris or Gypsum, ground not calcined ..... 10 cts. per 100 lbs.	
Plaster of Paris, calcined or manufactured, 15 cts. per 100 lbs.	
Plasters medicated, all kinds	25
Plasterers hair	20
Plaits, Straw, Tuscan and Grass	Free
Plated Cutlery:	
Knives plated wholly or in part, costing under three dollars and fifty cts. per dozen...50 cts. per doz. and	20
Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part, not elsewhere specified	30
Plates, Canada	12½
Plate, Boiler, and other Plates, iron or steel, (see Plate in iron or steel)	
Plates, Tin	Free
Plate Glass, not colored, in panes not over 30 square feet.. 6 cents per square foot.	
Plate Glass, in panes over 30 and under 70 square feet..... 8 cents per square foot.	
Plate Glass, in panes over 70 square feet ..... 9 cents per square foot.	
Plated Ware, for use in Churches	Free
Platina, not elsewhere specified	20
Platinum Wire	Free
Platinum Tubing Pipes, &c., to be used in manufacture of sulphuric acid ..... see Retorts	
Plates, engraved on wood, steel or other metal	20
Playing Cards ..... 6 cts. per pack	
Plow plates, mould boards, &c., parts of plow	35
Plough handles, of wood	25
Plums, green fruit, in natural condition	Free
Plums, dried fruits ..... 1 cent. per lb.	
Plum Trees	Free
Plumbago	10
Plumbago, manufactures of	25
Plush, Silk Netting, used for manufacture of gloves	15
Plush, of Silk or Cotton, for Hatters' use	Free
Plush, of cotton, colored	25
Plush Silks, other	30

	P. C.
Pocketbooks and Purses	30
Polish for stoves	25
Polishing Powders, N.E.S.	20
Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	15
Pomades, all others	30
Pomatum, or paste for the hair, mouth or skin	30
Pomegranates, green fruit, in natural condition	Free
Porcelain Slate, school slate ... 1 cent each and	30
Porcelain Ware, other	30
Porcelain Shades	30
Porcelain, lined pump cylinders	35
Porcelain Shades, imitation of	20
Pork ... 1 cent per lb.	
Pork Barrels, cont'g ... 20 cts. each.	
Portable machines, portable steam engines, threshers and separators, horse-power, and parts thereof, in any stage of manufacture	35
Portable saw mills and planing mills, and parts thereof, in any stage of manufacture	35
Porter, in bottles ... 18 cts. per I.G.	
Porter, in wood ... 10 cts. per I.G.	
Portland or Roman Cement, in bbls ... 40 cents per bbl.	35
Portland or Roman Cement, in bulk or bags ... 9 cts. per bush.	
Porous earthenware, known as terra cotta (see Earthenware)	
Posters and Advertising Bills, Tickets and Folders ... 15 cents per lb. and	25
Potash, bichromate of, crude	Free
Potash, muriate of, crude	Free
Potash, German Mineral	Free
Potatoes, sweet	25
Potatoes, other ... 15 cts. per bush.	
Potted Meats	20
Poultry and Game of all kinds	20
Powder, rifle and sporting powder ... 5 cts. per lb.	
Blasting and Mining powders ... 3 cts. per lb.	
Cannon and Musket ... 4 cts. per lb.	
Canister Powder ... 15 cts. per lb.	
Giant, Dualin, Dynamite ... 5 cts. per lb. and	20
Nitro-Glycerine ... 10 cts. per lb and	20
Powders, perfumed	30
Powders, Baking, the weight of the package to be included in the weight for duty ... 6 cents per lb.	
Prayer Books (see books)	
Prayer Beads	5
	30

P. C.

..... 30
..... 25
..... 20
n fat or oil for
flowers which
n imported in
..... 15
..... 30
..... 30
..... Free
cent each and 30
..... 30
..... 30
..... 35
..... 20
1 cent per lb.
.20 cts. each.
threshers and
, in any stage
..... 35
ts thereof, in
..... 35
cts. per I.G.
cts. per I.G.
ents per bbl. 35
cts. per bush.
Earthenware)
ers...15 cents
per lb. and 25
..... Free
..... Free
..... Free
..... 25
ts. per bush.
..... 20
..... 20
5 cts. per lb.
3 cts. per lb.
4 cts. per lb.
5 cts. per lb.
per lb. and 20
s. per lb and 20
..... 30
be included
cents per lb.
..... 5
..... 30

P. C.

Precious stones, viz., Agate, Amethyst, Aqua Marine, Blood Stone, Carbuncle, Cat's Eyes, Cameo, Coral, Cornelian, Crystal, Crysolite, Crosordolite, Emerald, Garnet, Intaglio, Inlaid or Encrusted Stones, Onyx, Opal, Pearl, Ruby, Sardonyx, Sapphire, Topaz, and Turquoise, not polished nor otherwise manufactured.... Free
Precious Stones, the same as above, polished, but not set or oherwise manufactured 10
Precious Stones, other, N. E. S..... 20
Precipitate of Copper, crude..... Free
Pressed paper, in sheets..... 35
Printed billheads..... 35
Printed or dyed cotton fabrics, N.E.S..... 32½
Printed wrappers, as labels.....15 cents per lb. and 25
Prints and Engravings.....6 cents and 20
Printing Presses of all kinds, folding machines and paper cutters; but not to include type writers, electric pens, numbering machines or dating stamps 10
Printing Irons..... 30
Proprietary Medicines, in liquid form (see medicines).....
Prunes and Plums, dried fruit .....1 cent. per lb.
Prune wine, strength not greater than 40 proof spirits, $1.90 per gal.
Prune wine, strength greater than 40 proof spirit ..... $2 per gal. and 30
Prunella, twill cotton.....2 cts. per sq. yd. and 15
Prunella, cotton and woolen netting for boots and shoes.. 10
Prussian Blue, dry color..... 20
Prussian binding..... 30
Pulp, mineral..... 20
Pulp, wood pulp 20
Pulp of grasses..... Free
Pumice and Pumice Stone, ground or ungrou.d ..... Free
Pumps, iron, pitcher, spout, cistern, well and force pumps, 35
Pumps, Steam..... 30
Purses..... 30
Putty pallette, glaziers' hacking knives and .oles, and butchers' steels..... 30
Putty 25
Putty, dry, for polishing granite..... 20
Putty Knives 30

Q

Quails, for improvement of stock..... Free
Quails, other 20
Quercitron, or extract of oak bark, for tanning..... Free

	P. C.
Quills, in their natural state or unplumed	Free
Quills, other, N.E.S.	20
Quilts or counterpanes, white, with woven colored border	25
Quilts of Cotton, or Bed Comforters, not including woven quilts or counterpanes	35
Quilt Frame Clamps as furnishing hardware	30
Quicksilver	Free
Quinces, in natural state	Free
Quince Trees	Free
Quinine, sulphate of (in powder)	Free

R

Rags, of cotton, linen, jute and hemp; paper—waste or clippings and waste of any kind fit only for manufacturing paper	Free
Rags, woolen	Free
Rails, Iron or Steel Railway bars for railway and tramway, of any form, punched or not punched, N. E. S., $6 per ton.	
Railway Iron, fish plates	$12 per ton
Railway Bars, steel, not including tram, weighing not less than 25 lbs. per lineal yard, for use in railway tracks	Free
Railway rugs, woolen	7½ cents per lb. and 20
Railway Cars and Railway Carriages	30
Raisins, dried fruits	1 cent per lb. and 10
Rakes, garden	5 cts. each and 25
Rakes, other, N. E. S	35
Rake Teeth	35
Rasps and Files	35
Raspberries, green fruit, in natural condition	Free
Raspberry Bushes	Free
Raspberry Wines	see Wines
Rattans, unmanufactured	Free
Rattans, manufactured or partly manufactured	25
Razor Strops	25
Raw hide pickers for cotton looms	20
Receipts, printed	35
Red Liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing	Free
Red Prussiate of Potash	10
Red wood planks and boards, sawn only	Free
Red wood, manufactures of	see Wood
Reeds, unmanufactured	Free
Reeds, manufactured or partly manufactured, N.E.S.	25
Reeds, for organs	25
Refrigerators	35

P. C.
... . Free
.... 20
ed border... 25
ding woven
..... 35
..... 30
..... Free
..... Free
..... Free
..... Free

aste or clip-
anufacturing
..... Free
..... Free
d tramway,
. E. S., $6
per ton.
$12 per ton
ing not less
ay tracks... Free
per lb. and 20
..... 30
per lb. and 10
ts. each and 25
..... 35
..... 35
..... 35
..... Free
..... Free
..see Wines
..... Free
..... 25
... . 25
..... 20
..... 35
epared from
nting..... Free
..... 10
..... Free
..see Wood
..... Free
E.S..... 25
..... 25
..... 35

P. C.
Rennet, raw, prepared or liquid..... .... Free
Resin, in packages of not less than 15 Gallons..... Free
Resin, other, N.E.S..... 20
Retorts, condensers, tubing and pipe made of platinum imported by manufacturers of sulphuric acid for use in their manufacture of concentration of sulphuric acid..... Free
Revolvers, not elsewhere specified..... .. see Firearms 20
Rhubarb Root..... ..... Free
Rhubarb, ground or powdered 20
Ribbons, of all kinds and material 30
Rice, unhulled or paddy, when imported direct from the country of growth or production..... 17½
Rice, other.....1¼ cts. per lb.
Rice Flour... .....2 cts. per lb.
Ridges Food..... 30
Rifles, not elsewhere specified.....see Firearms 20
Rifle Cartridges, N.E.S..... 30
Rinds of lemons, citrons and oranges, in brine for candying. Free
Rivets of brass 30
Rivets, iron or steel, less than ⅜ of an inch in diameter, 1½ cent per lb. and 30
Rivets, iron or steel, N.E.S.....1 cent per lb. and 25
Road Scrapers..... 35
Roofing Felts, tarred and coated... 25
Rockingham Ware..... 35
Rolled Beams, channel and angle T iron and steel, or iron and steel, (see Angles in steel).....
Rolled Round Wire Rods, iron or steel, under ½ an inch in diameter, when imported by wire manufacturers for use in their factories..... ..... Free
Roller Skates, or parts of same.....20 cts. per pair and 30
Rope, Iron Wire..... 25
Rope, or Cordage..... .....1¼ cent. per lb. and 10
Roofing Slate, black or blue, when split or dressed only.... 80 cts. per sq.
Roofing Slate, red, green or other, when split or dressed only $1.00 per sq.
Roots, medicinal, viz: Aconite, Calumba, Ipecacuanha, Sarsparilla, Squills, Tarraxicum and Valerian ..... Free
The same ground or powdered..... 20
Rose Bushes..... ..... Free
Rose Lake (color in pulp)..... 20
Rose Water, without spirits..... 30
Rosewood Lumber, not further manufactured than split or sawn.. ..... Free
Rosewood, manufactures of.....see Wood
Rotten Stone... 20

	P. C.
Rough on Rats	20
Rubber, hard crude, in sheets, plain or moulded	Free
Rubber Hose, belting, packing matts and matting, 5 cents per lb. and	15
Rubber Hat Covers	35
Rubbered Cloth and Sheeting ....5 cts. per yard and	15
Rubber substitute, and recovered Rubber	Free
Rubber-Clothing, or clothing made waterproof with Indian rubber	35
Rubber Lap Rugs	35
Rubber (Tweed) Clothing	35
Rubber Fillets, &c., &c. ....see item Fillets	
Rubber Boots and Shoes	25
Rubber, other manufactures of, N.E.S	25
Rubies ....see precious stones	
Rules, measuring, plain, of wood	25
Rules, measuring, hinged or brass bound	30
Ruling Pens	10
Rum ....$1.75 per I.G.	
Rum Shrub ....$1.90 per I.G.	
Russel Cord, Wool, (see all wool fabrics.)	
Rye ....10 cts. per bush.	
Rye, damaged by water in transitu (on appraised value)	20
Rye Flour ....50 cts. per bbl.	
Rye Flour, when damaged by water in transitu (on appraised value)	20

S

Sad Iron ....$16 per ton, but not less than	30
Saddlers' Hardware	35
Saddlers' Soap	20
Saddlery of every description	35
Safes, iron or steel, and doors for safes and vaults	35
Saffron Cake	Free
Saffron and Safflower, and extract of	Free
Sago	20
Sago Flour ....2 cts. per lb.	
Sails, for boats and ships	25
Sail Twine	5
Sail Palms, as manufacture of leather	25
Sal-Ammonia	Free
Sal-Soda	Free
Saleratus, or Bicarbonate	20
Salt, coarse imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries	Free

P. C.

..... 20
..... Free
ing, 5 cents
per lb. and 15
..... 35
per yard and 15
..... Free
with Indian
..... 35
..... 35
..... 35
item Fillets
..... 25
..... 25
cious stones
..... 25
..... 30
..... 10
75 per I.G.
90 per I.G.
.....
s. per bush.
l value)..... 20
ts. per bbl.
on appraised
..... 20

not less than 30
..... 35
..... 20
..... 35
ts 35
..... Free
..... Free
..... 20
cts. per lb.
..... 25
..... 5
..... 25
..... Free
..... Free
..... 20
r any British
sea or gulf
..... Free

P. C

Salt, coarse, other than above.....10 cts. per 100 lbs.
Salt, fine, in bulk.... ....10 cts. per 100 lbs.
Salt, in bags, barrels or other packages....15 cts. per 100 lbs.
[Packages containing Salt to pay same duty as if imported empty.]
Saltpetre, nitrate of..... 20
Salt Cake, being a sulphate of soda, when imported by manufacturers of Glass and Soap for their own use in their own works..... Free
Sand.. .... Free
Sand, colored..... . 20
Sand Cloth..... 30
Sand (iron) or globules for polishing granite..... ... 20
Sandpaper, glass, flint and Emery paper..... 30
Sandalwood, sawn, not shaped, planed or otherwise manufactured .... Free
Sandalwood, manufactures of.....see Wood
Sapolio.....3 cents per lb.
Sappato Gum..... 20
Sapphires..... .....see precious stones
Sarsparilla, Root ..... Free
Sardonyx.....see precious stones
Satin, Silk 30
Satin, and fine-washed white (colors) in pulp..... 20
Satin-wood, sawn, not shaped, planed or otherwise manufactured ..... Free
Satin-wood, manufactures of.....see Wood
Satteens.....2 cts. per sq. yd. and 15
Satchels, Valises and Carpet Bags.....10 cts each and 30
Sauces and Catsups, in bottles, 16 half pint, 8 pint or 4 quart bottles, to be held to contain a gallon.....
40 cts per gallon and 20
Sauces, in bulk.....40 cents per gal. and 20
Sausage Casings, N. E. S..... 20
Sausage Skins or Casings, not cleaned..... Free
Savogoam 20
Saw Dust, wood..... Free
Saw Mills, portable, and parts of 35
Saws, of all kinds 30
Saws, steel for.....see Saws in steel
Scales, Balances and Weighing Beams..... 35
Scenery, Theatrical and other.....5 cents per sq. yard and 15
Schnapps..... .....$1.90 per I. G.
Scheidam, &c.....$1.90 per I.G.
School Slates.....1 ct. each and 20
School Ink Wells..... 30
School satchels..... .....10 cents each and 30
Scrap Iron, cast, etc... ....see Pig Iron in Iron

	P. C.
Scrap Iron, fit only to be remanufactured, (see iron.)	
Scrap Steel, fit only to be remanufactured, (see steel)	
Scrap Brass	Free
Screens, Japan, as furniture	35
Screws commonly called wood screws, 2 inches and over in length	6 cts. per lb.
1 inch and less than 2	8 cts. per lb.
Less than 1 inch	11 cts. per lb.
Screws of brass or other metals, N.E.S	35
Screw Jacks of every description	35
Scroll Iron	See Hoop Iron, &c.
Scythes	$2.40 per dozen
Scythe handles or snaths	35
Sea Grass	Free
Sea-weed, not elsewhere specified	Free
Seal Oil, N. E. S	20
Seal Oil, from Newfoundland	Free
Sealskins, fur, wholly or partially dressed	15
Sealskins, raw	see Furs
Sealskin, imitation in wool	7½ cts. per lb. and 20
Seamless Drawn Tubing, copper	10
Seamless Drawn Tubing, Zinc	10
Seamless Cotton Bags	2 cts. per lb. and 15
Seedling Stock for Grafting, viz:	
Plum, Pear, Peach and other fruit trees	Free
Seeds—Flower, garden, field and other seeds for agricultural purposes, when in bulk or in large parcels, N.E.S	15
The same in small parcels	25
Seeds—Aromatic, which are not edible and are in a crude state and not advanced in value or condition by refining or grinding or by any other process of manufacture, viz.:	
Anise Star, Carraway, Cummin Seed and Tonquin Beans.	Free
Seeds—	
Annatto	Free
Clover	Free
Grass and flower	Free
Canary and Chia	Free
Cotton jute	Free
Mustard, brown and white	Free
Sesame	Free
Sugar beet	Free
Sugar cane	Free
Seeds of fruits and forest, not edible, viz.:	
Anise, Coriander, Cardimon, Fennel and Fenugreek	Free
Seeds, other, N.E.S	20
Sea-weed, moss, and all other vegetable substances used for beds and mattrasses, in their natural state or only	

	P. C.
cleaned	Free
Seines for fisheries	Free
Seines, other	25
Semaphore Wire ....[see Wire]	
Senna, in leaves	Free
Sesame Seed	Free
Sesame, Seed Oil	20
Settlers' Effects,—Wearing Apparel, Household Furniture, Professional Books, Implements and Tools of Trade, occupation or employment, which the Settler has had in actual use for at least six months before removing to Canada. Musical Instruments, Domestic Sewing Machines, Live Stock, Carts and other vehicles, and Agricultural Implements in use by the Settler for at least one year before his removal to Canada, not to include machinery or articles imported for use in any manufactory, establishment, or for sale; provided that any dutiable article entered as Settlers' Effects cannot be so entered unless brought with the Settler on his first arrival and shall not be sold or otherwise disposed of without payment of duty until after two years actual use in Canada. Provided, also, that under regulations to be made by the Minister of Customs, live stock, when imported in Manitoba or the North West Territory by intending Settlers, shall be free, until otherwise ordered by the Governor in Council	Free
Sewer Pipes, glazed, not iron	35
Sewer Pipes, unglazed, not iron	20
Sewing Machines, whole, or heads or parts of heads of Sewing Machines.....$3 each and	20
Sewing Machines, parts of, imported separately	35
Sewing Thread on Spools, cotton	25
Sewing Cotton Thread, in hanks, black and bleached, three and six cord	12½
Shaddock's Green Fruits, in natural condition,	Free
Shades, Cloth Shades.....5 cents per square yard and	15
Shades, Glass, for lamps and gas lights	30
Shades, imitation porcelain	20
Shade Trees	Free
Shale, products of.....see Oil Coal	
Shapes, of Iron or Steel (see Angles in steel)	
Shawls, Cashmere and Paisley, if not composed chiefly of silk	25
Shawls, Indian or Paramatta, not silk	25
Shawls, Silk	30
Shawls, Woolen	25
Shawls, other, N.E.S	25

	P. C.
Sheep	20
Sheep, for improvement of stock	Free
Sheep Skins, tanned or dressed but not colored, waxed or glazed	15
Sheep Skins, dressed and waxed or glazed	20
Sheetings, Cotton, bleached and unbleached, not stained, painted or printed ... 1 ct. per sq. yd. and	15
Shellac, white, for manufacturing purposes	Free
Shellac Gum	Free
Shells of all kinds, unmanufactured	Free
Shells, manufactured, fancy	30
Shells, manufactures of other, N.E.S	20
Shingles, Wood	20
Sheet Music ... 10 cts. per. lb.	
Sheet Iron Signs, not framed	30
Sheet Iron, galvanized, No. 20 gauge and thicker	30
Sheet Iron, common or block, not thinner than No. 20 gauge ... $13 per ton.	
Sheet Iron, common or black, coated or galvanized, thinner than No. 20 gauge	12½
Shelf Brackets	30
Ships and all other vessels, built in a foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull and all appurtenances except machinery	10
Machinery on same	25
Ships, repairs on (according to material).	
Shirts, wool, Italian shirts ... 10 cents per lb. and	25
Shirts, cotton or linen, N. E. S ... $1 per dozen and	30
Shirts, Cotton Undershirts	35
Shirts, Drawers and Hosiery, wool, wholly or in part, not elsewhere specified ... 7½ cts. per lb. and	20
Shirt Fronts, cotton	35
Shirt front, paper	35
Shirtings, cotton, checked and striped ... 2 cts. per sq. yd. and	15
Shoddy, [see wool fabrics.]	
Shoes, horse, mule or ox shoes, 1½ cents per lb., but not less than	35
Shoes, wholly of felt ... 10 cents per lb and	25
Shoes, N. E. S	25
Shoemakers' Ink and Blacking	30
Shoemakers' Pitch	20
Shoe Linings, twilled cotton ... 1 ct. per sq. yd. and	15
Shoe Linings, colored jeanettes ... 2 cts. per sq. yd. and	15
Shoe Laces, of any material	30
Shoe Shanks, steel for (see Clock Springs, steel for, in steel)	
Shot, Lead ... 1¼ cent per lb.	

	P. C.
Shot Guns, not elsewhere specified	20
Shot Pouches, leather	25
Show Cases ..... $2 each and	35
Show Cards (pictorial) ..... 6 cts. per lb. and	20
Show Cards, framed	35
Shovels and Shovel blanks ..... $1 per doz. and	25
Shovels, steel for ..... see Sheet Steel in steel	
Shovels, Iron Stove Shovels	30
Shovel Handles, all wood	25
Shoulders and Sides, fresh, salted, dried or smoked ..... 2 cts. per lb.	
Shrubs, ornamental and shade, Trees	Free
Side Lights	30
Signs, Sheet Iron Signs, not framed	30
Silex or Crystallized Quartz	Free
Silicate of Soda	Free
Silicias and Casbans	32½
Silk Hosiery	30
Silk Lace	30
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste	Free
Silk Twist, Sewing Silk, and silk thread or yarn	25
Silk, Tram Silk, colored	25
Silk Umbrellas and Parasols	30
Silk Bands, &c., for hatters' use ..... see Hatters' Bands, &c.	
Silk Velvets, and all manufactures of silk, of which silk is the component part of chief value, not elsewhere specified	30
Silk, in the gum, not more advanced than singles, tram, and thrown organzine, and raw spun silk not colored	15
Silk—Manufactures of, embrace glacé, gros grain, ducape, barathea, Cashmere, Gros de Naples, black and colored; black and coloured Turquoise, satins, sarsenets, Persians, poplins, and all other piece goods of which silk is the component part of chief value; all silk clothing, velvets, terries, chenilles, ribbons, velvet ribbons, tassels, shawls, hosiery and underclothing, ties, scarfs, bows, ferrets, handkerchiefs, Prussian bindings, sofa gimp, mantillas or jackets, silk warp, Paramatta, silk tapestry, silk warp alapaca, &c	30
Silk, plush netting, used for the manufacture of gloves	15
Silk Plush, for Hatters' use	Free
Silver Coin [United States]	20
Silver and Gold Coins, except United States silver coin	Free
Silver Medals, N.E.S. ..... see Medals	20
Silver Leaf	30

	P. C.
Silver-plated Ware, N.E.S.	30
Silver Plate Glass	30
Silver, rolled	10
Silver and German Silver in sheets for manufacturing purposes	Free
Silver, German and nickel silver, manufactures of not plated, 25 p.c.; if plated	30
Silver Soap	20
Sisal Cordage of all kinds 1¼ cent per lb. and	10
Sizing, cream and enamel sizing 1 cent per lb.	
Skates of all kinds 20 cts per pair, and	30
Skates, steel for See Skates in steel	
Skate Blades, unfinished, steel	30
Skins, Fish [see Fish Skins]	
Skins, undressed, dried, salted or pickled	Free
Skins, Fur Skins, wholly or partially dressed	15
Slabs, slate see Slate	
Slabs, iron $9 per ton	
Slates, for roofing, black or blue, when split or dressed only 80 cts. per sq.	
Slate Flagging for Walks $2 per ton.	
Slates, for roofing, green and other colors, when split or dressed only $1 per square	
Slates, school and writing slates 1 ct. each and	20
Slate Mantles	30
Slate Pencils	20
Slate Slabs, square and in special shapes, 1 ct. per sq. ft. and	25
Slates of all kinds and manufactures of, N. E. S. 1 cent per sq. foot and	25
Sledges 1 cent per lb. and	25
Sleighs	30
Smalts, dry color	20
Smoothing Irons $16 per ton but not less than	30
Snuff and manufactured tobaccos 30 cts. per lb. and	12½
Soap, common brown and yellow, not perfumed 1½ cts. per lb.	
Soapstone, foot warmers	30
Soap, common soft and liquid, not perfumed	20
Soap, Castile and White 2 cts. per lb.	
Soap, perfumed or toilet, the weight of the inside packages and wrappers to be included in the weight for duty 10 cents per lb. and	10
Soap, powders 3 cts. per lb.	
Socks of Cotton or woollen 10 cents per lb. and	30
Soda, Ash	Free
Soda, Bicarbonate of	20
Soda, Caustic	Free

	P. C.
Soda, Bichromate of	Free
Soda, Nirate of	Free
Soda, sulphate of ..... see Salt Cake	
Soda, sulphate of, N.E.S.	20
Soda, Silicate of	Free
Sodium, Sulphide of	Free
Soil Pipes, cast iron .... $12 per ton, but not less than	35
Solder	30
Sole Leather, tanned but rough or undressed	10
Sole Leather, tanned but not waxed or glazed, ½c. per lb. and	15
Sole Leather, tanned, waxed and glazed	20
Soups	20
Sozodont, in bottles under 4 ounces	50
Sozodont, over 4 ounces ..... $2.00 per I. G.	40
Spades and Spade Blanks ..... $1 per doz. and	25
Spades, steel for ..... see Sheet Steel in steel	
Sparkling Wine ..... see Wine	
Spanish Cedar, not shaped, planed, or otherwise manufactured	Free
Spanish Cedar, manufactures of ..... see Wood	
Spanish or Esparto Grass, and other grasses and pulp of, for the manufacture of paper	Free
Spar and Alabaster Ornaments	30
Spectacles and Eye Glasses of all kinds, finished	30
Spectacles, parts of and Eye Glasses, unfinished	25
Spelter, in blocks or pig	Free
Spermaceti	20
Sperm Oil	20
Spices of all kinds, except Mace and Nutmegs, unground	10
Spices, as above, ground	25
Spices, Mace and Nutmegs	25
Spikes, wrought and pressed, galvanized or not, 1½ cts. per lb., but not less than.	
Spikes and Nails, cut, of iron or steel ..... 1 cent per lb.	
Spikes and Nails, composition and sheathing	20
Spindles, bands, cotton cord, as cordage, 1¼ cent per lb. and	10
Spirits and Strong Waters, not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Syke's Hydrometer, for every Imperial Gallon of the strength of proof by such Hydrometer, and so in proportion for any greater or less strength than a gallon, viz: Geneva Gin, Rum, Whiskey and unenumerated articles of like kinds .... $1.75 per I.G.	
Spirits, Absinthe ..... $2.00 per I.G.	
Spirits, Alcohol ..... $1.75 per I.G.	

P. C.

Spirits, Alcohol, wood alcohol or wood naptha..... $1.90 per Imp. gal.
Spirits, Alcohol, homœopathic alcohol.. $1.75 per proof gal.
Spirits, Brandy.....$2.00 per I.G.
Spirits, Whiskey, Geneva Gin and Rum .....$1.75 per I.G.
Spirits of Wine .....$1.75 per Imp. gallon
Spirits, Old Tom Gin .....$1.75 per I.G.
Spirits, sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz :—Rum-shrub, Cordials, Scheidam Schnapps, Taffia, Bitters, and unenumerated articles of like kind ..... $1.90 per I.G
Spirits and Strong Waters mixed with any ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines, Tinctures, Essences, Extracts, or any other denomination, Medicinal Elixirs and Fluid Extracts, in bulk or bottle, not elsewhere specified, shall be nevertheless deemed spirits or strong waters and subject to same duty as such...$2 per I.G. and 30
Spirits and Strong Waters, not elsewhere specified ..... $1.90 per I.G.
Spirits of Turpentine..... 10
Spittoons, earthenware 35
Spittoons, other N.E.S..... 30
Sponges 20
Spools made wholly of wood used in cotton machinery and other..... 25
Spoons, silver spoons..... 30
Spoons, tinned iron spoons 30
Spokes, Hubs, Felloes, rough or sawn only..... 15
Spokes, Felloes, Hubs, finished, dutiable as Carriage parts see Carriages
Spokes of wheels.....see item Hickory, Lumber, &c, &c..
Springs, clock springs 10
Springs, clock springs, steel for..See Clock Springs in steel
Springs, iron or steel, and parts thereof, for R.R. cars, &c. (See Iron.).....$30 per ton, but not less than 35
Springs, iron or steel, and parts thereof, other than for railway or tramway vehicles..... 1 cent per lb. and 30
Springs, other, N.E.S.....$30 per ton, but not less than 35
Sprigs, Tacks and Brads, not exceeding 16 ounces to the thousand.....2 cts. per 1,000.
Sprigs, Tacks and Brads, other.....2 cts. per lb.
Spurs and Stilts, used in the manufacture of earthenware .. Free
Square reeds and raw hides centres, textile, leather or rubber head, thumbs and tips, and steel, iron or nickel caps for whip ends, imported by whip manufacturers for

	P. C.
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$1.75 per I.G.	
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ottle, not else-	
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Carriage parts see Carriages	
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Springs in steel R.R. cars, &c.	
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...2 cts. per lb.	
earthenware ..	Free
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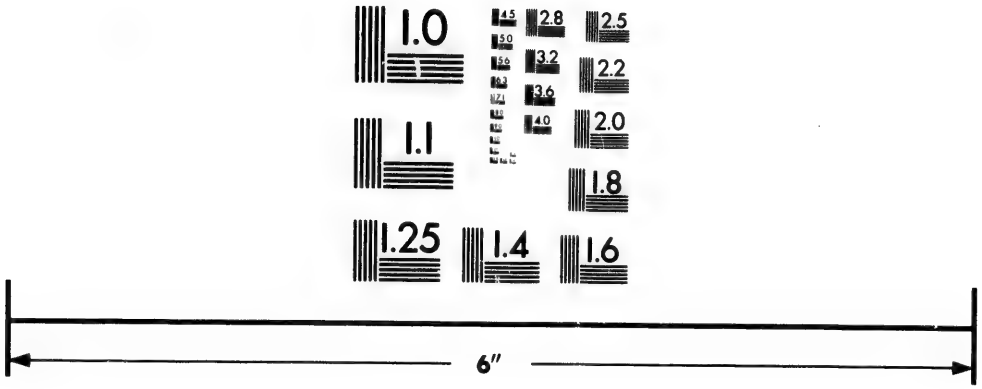

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P. C.

use in the manufacture of whips in their factories..... Free
Squills, root ..... Free
Stained Glass 30
Starch, Corn Starch and all preparations having the quality of starch .....2 cts. per lb.
Statuettes..... 30
Statues to pay according to material.
Staves, prepared for barrels..... 25
Stay Laces of any material 30
Steam Pumps..... 30
Steam Radiators..... 30
Steam Engines, portable 35
Steam Engines N.E.S.....see Engines
Steel and manufactures of:
Adzes 35
Agricultural Implements.....see item Agric'l Imp'ts
Angles, Finger Bars and Reapers and Mowers, being angle iron or steel cut to exact length, rolled sheared off and straightened, with a slat cut out of the side of each bar as parts of mowers and reapers 35
Angles, rolled iron or steel Angles, Channels, Structural Shapes and Special Sections, weighing less than 25 lbs. per lineal yard, N.E.S., ½ ct. per lb. & 10
Angles, iron or steel, beams, girders, joists, channels, structural shapes and special sections, weighing not less than 25 lbs. per lineal yard..... 12½
Angles, rolled iron or steel Angles, Beams, Girders, Joists, Channels, Eye-bar Blanks made by the Kloman process, together with all other structural shapes of rolled iron or steel bridge plate, not less than ⅜ths of an inch thick, nor less than 15 inches wide, when imported by manufacturers of bridges for use exclusively in the manufacture of iron and steel bridges 12½
Angles for iron or composite ships or vessels..... Free
Arms, firearms .....see item Firearms
Axles and parts thereof for carriages other than railway or tramway vehicles.....1 cent per lb. and 30
Axles for railway and tramway cars..... $30 per ton, but not less than 35
Axles, all other not E. S..$30 per ton, but not less than 35
Axle Bars, Axle Blanks or Forgings for axles for carriages other than railway or tramway vehicles..... 1 cent per lb. and 30
Axle Bars, Axle Blanks or Forgings, for axles, all other N.E.S.....$30 per ton, but not less than 35
Axes, chopping .....$2 per doz. and 10

	P. C.
Steel and manufactures of *(continued)*—	
Axes, other N.E.S.	35
Bands and Hoops, N.E.S., valued at 4 cents or less per lb.	30
but not less than	$12 per ton
Bands and Hoops, N.E.S., valued at over 4 cents per lb.	12½
Bars, Crowbars	1 cent per lb. and 25
Bars for Axles	see Axles in steel
Bars, Railway Bars and Rails for railways and tramways of any form, punched or not punched N.E.S.	$6 per ton
Bars or Steel Rails, weighing not less than 25 lbs. per lineal yard, for use on railway track	Free
Bars and Billets, N.E.S., valued at 4 cents or less per lb.	30
but not less than	$12 per ton
Bars and Billets, N.E.S., valued at over 4 cents per lb.	12½
Barbed Wire Fencing	1½ cents per lb.
Beams	see Angles in Steel
Beams, weighing beams	35
Beams, iron or steel, for iron or composite ships or vessels	Free
Billets	see Bars in Steel
Blanks, eye-bar blanks	see Angles in steel
Blanks for Axles	see Axle Bars in Steel
Blanks	see Iron and Steel Rivets in iron
Blanks, file blanks	30
Blanks	see Iron, Wrought Iron and Steel Nuts in iron
Bloom Ends for the manufacture of Steel	$2 per ton
Blooms and Slabs, valued at 4 cents per lbs or less	30
but not less than	$8 per ton
Blooms and Slabs, valued at over 4 cents per lb.	12½
Bowls for Cream Separators	Free
Bolts with or without threads or nuts, and bolt blanks less than ⅜ths of an inch in diameter	1½ cents per lb. and 30
Bolts with or without threads or nuts and bolt blanks, N.E.S.	1 cent per lb. and 25
Brads	see item Tacks
Bridge Plate not less than ⅜ths of an inch thick, nor less than 15 inches wide when imported by manufacturers of bridges for use exclusively in the manufacture of bridges	12½
Buckthorn and Strip Fencing	1⅛th cents per lb.
Buckthorn and Plain Strip Fencing, Steel for	see Strip Steel in Steel
Castings, N.E.S.	$25 per ton

P. C.

Steel and manufactures of *(continued)*—
but not less than 30
Cast Scrap Steel ..... $4 per ton
Chains over 9-16ths of an inch in diameter 5
Chains other N.E.S. 30
Channels ..... see item Angles in Steel
Clock Springs 10
Clock Springs, steel for, No. 20 gauge and thinner, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for use in their factories ..... Free
Cogget Ingots ..... see Ingots in Steel
Corset Steel for .... see Clock Springs Steel for, in Steel
Cutlery, N.E.S. ..... see item Cutlery 25
Crucible Sheet Steel ..... see Sheet Steel in Steel
Crowbars ..... 1 cent per lb. and 25
Cutlers' Steel ..... see Rods in Steel
Discs for Harrows 35
Discs for harness 35
Ends, crop-ends of steel rails for the manufacture of steel ..... $2 per ton
Eye-bar Blanks made by the Kiloman process ..... see Angles in Steel
Fencing, &c ..... see Fencing in iron
Files 35
File Blanks 30
Files, Steel for the manufacture of, when imported by file manufacturers for use in their factories ..... Free
Finger-bars and Reapers, &c ..... see Angles in Steel
Firearms ..... see item Firearms 20
Fish Plates, Railway Fish Plates ..... $12 per ton
Forks ..... see item Agricultural Implements
Forgings, Axles or Springs for carriages other than railway or tramway vehicles ..... 1 cent per lb. and 30
Forgings for Axles and Car Springs of all kinds ..... $30 per ton, but not less than 35
Forgings of whatever shape or in whatever stage of manufacture, N.E.S. ..... 1½ cents per lb., but not less than 35
Girders ..... see item Angles in Steel
Hardware ..... see item Hardware
Hammers, Blacksmiths' Hammers ... 1 cent per lb. and 25
Hammers, other, N.E.S. 35
Hay Knives ..... $2 per doz. and 20
Hatchets 35
Hinges, finished ..... 1 cent per lb. and 25

	P. C.
Steel and manufactures of *(continued)*—	
Hinge Blanks.....1 cent per lb. and	25
Hoes.....5 cents each and	25
Hooks, fish-hooks with flies.....	30
Hoops.....see Bands in Steel	
Ingots, Cogget Ingots, valued at 4 cents or less.....	30
but not less than.....$8 per ton	
Ingots, Cogget Ingots, valued at over 4 cents per lb...	12½
Knees for iron or composite ships or vessels	Free
Knife Blades or Knife Blanks in the rough, unhandled, for use by electro-platers.....	10
Knives, Reapers' and Mowers' Knives	35
Knives, Mowers, steel for..... see item Sheets, crucible sheet steel	
Knives, Reapers, steel for..... see item Sheets, crucible sheet steel	
Knives, hay knives.....$2 per doz. and	20
Knives, N.E.S..... see item Cutlery...	25
Knobs, Steel for manufacture of..see item Rods in steel	
Locks.....	35
Locks, Steel for.....see item Rods in steel	
Locomotive Tires of Steel, in the rough.....	Free
Machinery .....see item Machinery	
Manufactures of N.E.S.....	30
Mattocks.....1 cent per lb. and	25
Mould Boards, steel cut to shape, &c., for ploughs.....	35
Nails, Cut Nails .....1 cent per lb.	
Nails, other, N.E.S.....1½ cents per lb.	
but not less than.....	35
Needles.....	30
Nuts or Bolt-blanks, less than ⅜ths of one inch in diameter.....1½ cents per lb. and	30
Nuts, N.E.S.....1 cent per lb. and	25
Other Steel, N.E.S.....	30
Pocket Knives.....see Cutlery	25
Picks.....1 cent per lb. and	25
Penknives.....see Cutlery	25
Plates, Steel, for iron or composite ships or vessels....	Free
Plates, Scraper Plates	30
Plates for Bridges.....see Bridge Plate in steel	
Plates of Steel and Iron combined.....	30
Plates engraved on steel.....	20
Plates, Nail Plates of Iron or Steel, 16 gauge and thicker.....$13 per ton	
Plates, Steel Plates, not less than 30 inches wide and not less than ¼ of an inch thick.....	12½
Plates, Plough Plates, Mould Boards, &c, cut to shape.	35

P. C.

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Bands in Steel
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..see Cutlery 25
or vessels.... Free
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Plate in steel
..... 30
..... 20
6 gauge and
..$13 per ton
hes wide and
..... 12½
cut to shape. 35

P. C.

Steel and manufactures of *(continued)*—
Plates, Railway Fish Plates.....$12 per ton
Plates, circular, &c.....see Plates in iron
Plates, Saw Plates, cut to shape only and not otherwise manufactured..... Free
Ploughs.....see item Agricultural Implements 35
Railway Bars and Rails for railways and tramways, punched or not, punched N.E.S. .....$6 per ton
Rails weighing not less than 25 lbs. per lineal yard, for use in railway tracks..... Free
Rails, crop ends of, for the manufacture of steel.....
$2 per ton
Rasps..... 35
Ribs and rings for Umbrellas .....see Umbrellas
Rivets, less than ⅜ths of an inch in diameter.....
1½ cents per lb. and 30
Rivets, N.E.S.....1 cent per lb. and 25
Rods, rolled, under ½ an inch in diameter or under ½ inch square, imported by knob or lock manufacturers or cutlers for use exclusively in such manufacture in their own factories..... Free
Rods, rolled round wire rods, iron or steel, under ½ inch in diameter, imported by wire manufacturers for use in their factories..... Free
Rope, wire rope 25
Safes..... 35
Saws..... 30
Saws and Straw-cutters, steel for, cut to shape, but not further manufactured..... ..... Free
Scales..... 35
Scraper Plates..... 30
Scrap Steel, old, and fit only to be remanufactured, being parts of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada..... Free
Scrap Steel, being waste or refuse, or steel that has been in actual use and fit only to be remanufactured....
$2 per ton
Screws, commonly called Wood Screws..... .....
2 inches or over in length..... 6 cents per lb.
1 inch and less than 2 in. in length. 8 cents per lb.
Less than 1 inch.....11 cents per lb.
Scythes.....see item Agricultural Implements
$2.40 per doz.
Screws, other..... 35
Sections, special.....see Angles in steel
Shapes, structural.....see Angles in steel
Skates.....20 cents per pair and 30

	P. C.
Steel and manufactures of *(continued)*—	
Skates, Steel for, valued at 2 cents per lb. and over....	Free
Sheets for iron or composite ships or vessels	Free
Sheets, Crucible Sheets, steel, 11 to 16 gauge, 2½ to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories	Free
Sheets of not less than 11 or not over 18 wire gauge and costing not less than $75 per ton of 2240 lbs. when imported by manufacturers of shovels and spades for use exclusively in such manufacture in their own factories	Free
Sheets of all gauge and widths, N.E.S., valued at 4 cts. or less per lb.....	30
but not less than .....$12 per ton	
Sheets of all gauge and widths, N.E S., valued at over 4 cents per pound.....	12½
Shoe Shanks, Steel for..... see Clock Springs, Steel for in steel	
Shoes, horse, mule and ox shoes..1½ cents per lb., but not less than	35
Shovels and Shovel Blanks.....see Agric'l Imp'ts $1 per doz. and	25
Shovels, steel for.....see Sheet Steel	
Slabs.....see Blooms in Steel	
Sledges.....1 cent per lb. and	25
Spades and Spade Blanks .....see Agric'l Imp'ts $1 per doz. and	25
Spades, Steel for..... ..... see Sheet Steel	
Spiegel and Steel Bloom Ends.....$2 per ton	
Spikes and Cut Nails..... .....1 cent per lb.	
Spikes, other.....see Spikes in iron	
Springs or parts of, for carriages other than railway and tramway vehicles.....1 cent per lb. and	30
Springs, Car Springs, all kinds.....$30 per ton	
but not less than.....	35
Springs, Clock Springs.....	10
Spring Clock Springs, steel for....see Clock Springs in steel	
Springs, all other, N. E. S.,.....$30 per ton	
but not less than.....	35
Steels, table and butchers' steels.....	30
Steel, manufactures of or parts of iron and parts steel, N.E.S.....	30
Steel for Umbrellas and Parasols..... see Umbrellas or Parasols	
Straw-cutters, steel for.....see Saws in steel	

P. C.

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..... 30
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Steel for in steel
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ee Spikes in iron
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....$30 per ton
..... 35
..... 10
Clock Springs in
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....$30 per ton
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rellas or Parasols
see Saws in steel

P. C.

Steel and manufactures of *(continued)*—

Strips costing 4 cents per lb. or less..... 30
but not less than.....$12 per ton

Strips costing over 4 cents per lb..... 12½

Strips specially imported for the manufacture of buckthorn and plain strip fencing for use in their factories Free

Strip Fencing.....1⅛th cents per lb.

Surgical Instruments....see item Surgical Instruments. 20

Tacks, cut, brads or sprigs, not exceeding 16 ounces to the thousand.....2 cents per 1,000.

Tacks, cut brads or sprigs, exceeding 16 ounces to the thousand.....2 cents per lb.

Traps..... 30

Tools.....see item Tools

Tubes.....see item Tubing

Washers, N.E.S.....1 cent per lb. and 25

Weighing Beams..... 35

Wedges.....1 cent per lb. and 25

Wire, Steel for.....see rods round Wire Rods in steel

Wire.....see item Wire

Provided that on all iron or steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rate imposed on the said material.....⅙ of one cent.

Provided, further, that all metal produced from iron, or its ore, which is cast and malleable, of whatever description of form, without regard to the percentage of carbon contained therein, whether produced by cimentation or converted cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas Gilchrist, basic, Siemens-Martin or open earth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalent, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel; and,

Provided further, that all articles rated as iron or manufactures of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.

	P. C.
Stereotypes and Electrotypes and bases for same, made wholly or in parts of type metal.....5 cents per lb.	
Stereotypes and Electrotypes for Commercial Blanks and Advertisements N.E.S.....	20
Stick extract or confection, Liquorice ... ... 1 ct. per lb. and	20
Stockings and Socks, Woollens .....10 cts. per lb. and	30
Stockings and Socks, cotton.....10 cts. per lb. and	30
Stone, Burr, in blocks, rough or unmanufactured, and not bound into millstone	Free
Stone, rough, Freestone, Sandstone, and all other building stone, except marble from the quarry, not hammered or chiselled [13 cubic feet to ton].....$1 per ton	
Stoneware.....see Earthenware	35
Stone, Waterlime or Cement Stone.....$1 per ton	
Stone, dressed Freestone and all other building stone except Marble, and all manufactures of stone or granite, N. E.S.	20
Stone, Lithographic, not engraved.....	20
Stone, Flagstones, sawn or otherwise dressed...$2 per ton.	
Stone, Grindstones.....$2.00 per ton	
Stone, manufactures of, N.E.S.....	20
Stove Polish, not to include stove varnish.....	25
Stoves and other castings, not elsewhere specified..... $16 per ton, but not less than	30
Stove Shovels, iron.....	30
Stove bolts and nuts, iron or steel...see Bolts in iron or steel	
Stove Plates.....$16 per ton, but not less than	30
Stove Pipes and Elbows.....	30
Stove Varnish .....20 cents per I.G. and	25
Straw Hats.....	25
Straw and manufactures of, not elsewhere specified.....	20
Strawberry Wine.....see Wine	
Strawberries, green fruit, in natural condition.....	Free
Strawberry Vines.....	Free
Strawboards, in sheets or rolls, plain or tarred.....40 cents per 100 lbs.	
Straw Board, not Mill board, N.E.S.....	20
Strip Fencing and buckthorn, iron and steel..1⅛ ct. per lb.	
Structural Iron Work.....1¼ per lb., but not less than	35
Stuffed South Sea Seal.....	15
Studs, Shirt or Collar, of all kinds....According to material.	
Sugar of Milk	20
Sugar of Milk Tablets, not further sweetened	20
Sugar, glucose or grape sugar, to be rated according to grade by D. standard.....	
Sugar, Melado, Concentrated Melado, Concentrated Cane Juice, Concentrated Molasses, Concentrated Beet Root Juice and Concrete, when imported direct from the	

P. C.

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ct. per lb. and 20
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cts. per lb. and 30
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ng stone except
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..... 20
ed...$2 per ton.
..$2.00 per ton
.... 20
..... 25
cified.....
ut not less than 30
..... 30
s in iron or steel
ut not less than 30
..... 30
ts per I.G. and 25
..... 25
ecified..... 20
.....see Wine
..... Free
..... Free
ed.....40 cents
per 100 lbs.
..... 20
..1⅛ ct. per lb.
ut not less than 35
..... 15
ing to material.
..... 20
..... 20
cording to grade
.....
ncentrated Cane
rated Beet Root
direct from the

P. C.

Sugar *(continued)*—
country of growth and production for refining purposes only, not over No. 14 Dutch Standard in color, and not testing over 70 degrees by the polariscope, a specific duty of 1 cent. per lb., and for every additional degree, shown by the polariscope test, 3⅓ cents per 100 lbs. additional.

Sugar, not for refining purposes, not over 14 Dutch Standard in color, when imported direct from the country of growth and production, value free on board at last port of shipment.....1 cent per lb. and 30

Sugar above No. 14 Dutch Standard in color, and refined sugar of all kinds, grades or standards, value free on board at last port of shipment.....1½ cts. per lb. and 35

Sugars not imported direct without transhipment from the country of growth and production, an additional duty of 7½ per cent of whole duty payable thereon.

Provided that when any cargo of sugar for refining purposes is found to grade in part, above No. 14 Dutch Standard in color, such part to the extent of not exceeding 15 per cent. of the whole cargo may be admitted to entry by polariscope test.

Provided that molasses, when imported for or received into any Refinery or Sugar Factory, or to be used for any other purpose than actual consumption, shall be subject to, and there shall be levied and collected thereon, an additional duty of 5 cents per Imp. Gall.

Provided that the change in the rates of duty on sugars and molasses shall apply only to importations arriving in Canada on and after the 31st day of March, 1886, and not to such articles warehoused previous to that date.

Sugar Candy, brown or white, and Confectionery.....
¼ cent per lb. and 35

Sugar Beet Seed..... Free

Sugar Cane Seed..... Free

Sugar Discs and Globules.....1¼c. per lb. and 35

Sulphate of Quinine, [in powder]..... Free

Sulphate of Quinine, N.E.S..... 20

Sulphate of Iron (Copperas)..... Free

Sulphate of soda.....see Salt Cake, &c.

Sulphate of Soda, N.E.S..... 20

Sulphuric Acid.....½ ct. per lb.

Sulphuric Acid, articles for concentration of.....see Retorts

Sulphuric and Nitric Ether..... 20

Sulphur, in roll or flour..... Free

	P. C.
Sumac, Extract of	20
Sumac, Crude, a dye	Free
Sunday School Cards or Devotional Cards, 6 cts. per lb. and	20
Sunshades	30
Sunshades, material for the manufacture of...see Umbrellas	
Superphosphates, or manufactured Manure	20
Surgical Instruments	20
Surgical Instruments in cases { Cases	35
Surgical Instruments in cases { Instruments	20
Surcingles	35
Suspenders or braces	35
Suspender Ends, finished	35
Sweet Potatoes	25
Sweat Leather, imported by hat manufacturers only, for use in their factories in the manufacture of hats	Free
Swedish iron nail rods, under ½ inch in diameter, for manufacture of horse shoe nails	20
Swine, N. E. S	20
Swine, for improvement of stock	Free
Syrups, Cane Juice, Refined Syrup, Sugar-house Syrup, or Sugar-house Molasses, Syrup of Sugar, Syrup of Molasses or Sorghum imported direct or not 1 ct. per lb. and	30
Syrups of the Phosphate of Iron, Quinine and Strychnine, as liquid proprietary medicines	50
Syrups, fruit syrups, not containing alcohol. 1¼c. per lb. and	35

T

Table Covers, woollen	see Wool Fabrics, &c.
Tables, furniture	35
Table Tops and Stands, parts of sewing machine	35
Table Steels	30
Tacks, cut, Brads and Sprigs, not exceeding 16 ounces to the pound	2 cts. per 1,000.
Tacks, Brads, Sprigs, N.E.S	2 cts. per lb.
Tafia, (see spirits)	$1.90 per I.G.
Tags, tin, for plug tobacco	25
Tagging Metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imported by manufacturers of Shoe and Corset Laces, for use in their factories	Free
Tailors' Iron	$16 per ton, but not less than 30
Tails, undressed	Free
Tails, dressed, (see furs)	15
Tailors' fashion plates	6 cts. per lb. and 20
Tallow	1 ct. per lb.
Tallow, "rendered," and Tallow Stearine	1 ct. per lb.

	P. C.
Tallow Oil	25
Tampico, white and black	Free
Tanner's Bark	Free
Tannin Preserver	20
Tanning and Dyeing articles in a crude state used in dyeing or tanning, not elsewhere specified	Free
Tanning and Dyeing articles, prepared, not elsewhere specified	20
Taper Holders for Christmas trees	30
Tapers, Wax	25
Tape, cotton tape printed for labels...15 cents per lb. and	25
Tape Measures	30
Tapioca	20
Taraxicum Root	Free
Tar (Pine) in packages of not less than 15 gallons	Free
Tar and Pitch Coal	10
Tar, other, N.E.S	20
Tarpaulin, Cotton, plain or coated with oil, paint, tar or other composition	35
Tarred Paper	½ ct. per lb.
Tartaraline	20
Tassels	30
Tea, Green, Japan and Black, imported from other countries than the United States	Free
Tea, Green, Japan and Black, imported from United States	10
Teasels	Free
Telephones	25
Telegraph Instruments	25
Telescopes	25
Tents and Awnings	25
Terra Japonica	Free
Thermometers, glass only	20
Thermometers, glass, and wood, or tin	25
Thermometers, bronzed, brass, plated and marbled	30
Terra Cotta panels, mouldings and cornices	35
Terra Cotta and composition Ornaments	30
Terraline, Vases and Plaques	35
Terra Alba	20
Thimbles of all kinds, steel	30
Thread, Cotton, sewing, on spools	25
Thread, Cotton, sewing in hanks, black and bleached, three and six cords	12½
Thread, Gold and Silver Thread	30
Thread, Linen, and others, N.E.S	20
Threshing Machines	35
Tickets, [see item Labels, etc.]	
Ticking, for tents...2 cts. per sq. yd. and	15

	P. C.
Ties, cotton, made up	35
Ties, silk	30
Tiles, drain tiles, not glazed	20
Tiles, earthenware tiles	35
Timber and Lumber, planks and boards, sawn, not shapen, planed or otherwise manufactured; African Teak, Black Heart Ebony, Boxwood, Cherry, Chestnut and Hickory, Lignumvitæ, Mahogany, Gumwood, Oak, Pitch Pine, Red Cedar, Rosewood, Satinwood, Sandalwood, Spanish Cedar, Walnut and Whitewood and sawdust of the same, and Redwood, Planks and Boards, sawn, but not further manufactured	Free
Timber and Lumber, not elsewhere specified	20
Tin, in blocks, pigs, bars and sheets	Free
Tin, Crystals	20
Tin, Metallic Color (dry)	Free
Tin Buckles, for suspenders	25
Tin Tags for plug tobacco	25
Tin Plates	Free
Tin Plates in sheets, decorated	25
Tin Plates, in strips, decorated	25
Tin Cans or packages made of tin or other material, containing fish of any kind, see rate on Oysters, canned under items fish, etc.	
Tin-foil	Free
Tinman's trimmings, to be classed as manufactures of Tin, viz:—Spouts, handles, knobs and ornamental articles	25
Tinned Iron Spoons	30
Tinsmiths' tools	35
Tinware, and all other manufactures of tin, not elsewhere specified	25
Tinctures, not mixed	see proprietary medicines
Tinctures, mixed, etc	see spirits and strong waters
Tippets, fur	25
Tissue Paper	25
Toasting-forks	30
Tobacco-cutters	30
Tobacco, Cigars and Cigarettes	$2 per lb. and 25
Tobacco, Snuff	30 cts. per lb. and 12½
Tobacco, manufactured, other	30 cts. per lb. and 12½
Tobacco, unmanufactured, for excise purposes, under conditions of Act. 31, Vic. Cap. 51	Free
Tobacco Leaf, raw, samples of	20 cents per lb.
Tobacco Pipes, clay, and imitation of meerschaum	35
Tobacco Pipes, Briar and all wooden	25
Tobacco Pipes, other, N.E.S	20
Toilet Powders [as perfumery]	30

	P. C.
.....	35
.....	30
.....	20
.....	35
s, sawn, not shapen, red; African Teak, herry, Chestnut and y, Gumwood, Oak, , Satinwood, Sandal- Whitewood and saw- nks and Boards, sawn, ...	Free
pecified.....	20
.....	Free
.....	20
.....	Free
.....	25
.....	25
.....	Free
.....	25
.....	25
her material, contain- Oysters, canned under	
.....	Free
manufactures of Tin, ornamental articles..	25
.....	30
.....	35
of tin, not elsewhere	25
proprietary medicines irits and strong waters	25
.....	25
.....	30
.....	30
.....$2 per lb. and	25
....30 cts. per lb. and	12½
....30 cts. per lb. and	12½
purposes, under con-	Free
.....20 cents per lb. meerschaum.....	35
.....	25
.....	20
.....	30

	P. C.
Tomatoes, fresh.....30 cts. per bush. and	10
Tomatoes and other vegetables, including corn, in cans, weighing not over one lb.....2 cts. per can. And two cents additional per can for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight of the article.	
Tools, chopping axes.....$2 per doz. and	10
Tools, axes other, adzes, files and rasps, hatchets and hammers, N. E. S.....	35
Tools, track tools, picks, mattocks, blacksmith hammers, sledges, wedges and crowbars, iron or steel 1 ct. per lb. and	25
Tools, Bookbinders' tools and implements, including Ruling Machines.....	10
Tools, tinsmiths'.....	35
Tools, mechanics' and edge tools, N.E.S.....	30
Tool Handles, hickory for.....see Hickory	
Tooth Powders, as perfumery	30
Topaz..... see precious stones	
Tortoise and other shells, unmanufactured.....	Free
Tortoise and other shells, manufactures of fancy.....	30
Towels of every description	25
Towel racks and rollers.....	30
Towels, of every description, does not include Huckaback, Crash, or similar goods in the piece.	
Toys, all kinds and materials	30
Tragacanth, Gum.....	Free
Tram Silk, colored.....	25
Trace Chains.....	35
Tracing Cloth.....5 cents per square yard and	15
Transfer Pictures.....	35
Traps, steel.....	30
Travellers' Baggage, under regulations to be prescribed by the Minister of Customs.....	Free
Trees, Forest, for planting, imported into Manitoba or North-West Territory.....	Free
Trees, Apple	Free
Trees, Pear and Cherry	Free
Trees, Quince.....	Free
Trees, Peach.....	Free
Trees, Plum.....	Free
Trees and Plants, other than above, including fruit, shade, lawn and ornamental.....	Free
Trees, seedling stock, for grafting of, viz: plum, pear, peach, and other fruit trees.....	Free
Treenails.....	Free
Tripoli.....	20

	P.C.
Trucks, railway depot	30
Trunks of all kinds	30
Trunk Trimmings of tinned iron	30
Trycicles	30
Tubs, wood	25
Tubing Platinum, to be used in the manufacture of concentrated sulphuric acid ... see Retorts	Free
Tubing, seamless drawn tubing, of brass, copper and zinc	10
Tubing, lap welded iron tubing, threaded and coupled or not, 1¼ inches in diameter and over, but not over two inches, for use exclusively in artesian wells, petroleum pipe line and for petroleum refineries	20
Tubing, Boiler tubes, of wrought iron or steel	15
Tubing, wrought iron tubing, threaded and coupled, or not, over 2 inches in diameter	15
Tubes, rolled steel, not welded, not more than 1½ inches in diameter	15
Tubing, other wrought iron tubes or pipes ... 6-10 of 1 cent per lb. and	30
Tubing, wrought, square ... 6-10 of 1 cent per lb. and	30
Turmeric	Free
Turmeric, ground or powdered	20
Turpentine, raw or crude	Free
Turpentine, Spirits of	10
Turtles	Free
Turquoises ... see Precious stones	
Tweeds, wool ... 7½ cts. per lb. and	20
Twines, Sail, when to be used for boats and ships' sails	5
Twines, for use of fisheries	Free
Twines, all other	25
Twines, manufactures of, N.E.S	25
Twine boxes	30
Type, rubber type	25
Type, for printing	20
Type Metal	10
Type Writer	30

U

Ultramarine Blue	Free
Umbrellas, Parasols, and Sun Shades of all kinds and materials	30
Umbrella and Parasol, steel and iron or brass ribs, runners, rings, caps, notches, tin caps and ferrules, when imported by and for the use of manufacturers of umbrellas	20
Umbrella Ribs, steel for, when imported by manufacturers of umbrellas, for use in their own factories	Free

	P.C.
.....	30
.....	30
.....	30
.....	30
.....	25
acture of concen-	
.....see Retorts	Free
copper and zinc..	10
d and coupled or	
, but not over two	
n wells, petroleum	
.....	20
teel	15
d coupled, or not,	
.....	15
than 1½ inches in	
.....	15
ipes.....	
1 cent per lb. and	30
1 cent per lb. and	30
.....	Free
.....	20
.....	Free
.....	10
.....	Free
ee Precious stones	
½ cts. per lb. and	20
d ships' sails....	5
.....	Free
.....	25
.....	25
.....	30
.....	25
.....	20
.....	10
.....	30
.....	Free
f all kinds and	
.....	30
ass ribs, runners,	
rrules, when im-	
rers of umbrellas	20
by manufacturers	
ries.....	Free

	P.C.
Umbrellas and Parasols, sticks for..see Bamboo, Reed, &c.	
Union Collar Cloth Paper, in rolls or sheets, not glossed or finished	5
Union Collar Cloth Paper, in rolls or sheets, glossed or finished	20
Undertakers' Hardware, ...	30
Umber, raw, dry color	20
Upholsterers' Hardware	30
Unenumerated Articles	20

V

Vaccine and Ivory Vaccine Points.....	Free
Valerian Root.....	Free
Valentines and Christmas Cards .....6 cts. per lb. and	20
Valentine's meat juice.....	25
Valises.....10 cts. each and	30
Vanilla, Essence of .....$1.90 per imp. gall. and	20
Vanilla and Nux Vomica Beans.....	Free
Varnish Makers' black.....	20
Varnish, black and bright, for ships' use.....	Free
Varnish, Lackers, Japan, Japan driers, liquid driers and Colodion and oil finish not elsewhere specified..... 20 cts. per I.G. and	25
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, in bulk.. .. 4 cts. per lb. In bottles or other packages, not over one lb. in weight each .....6 cts. per lb.	
Vegetables, Potatoes, not elsewhere specified..... 15 cents per bush.	
Vegetable Oil, not elsewhere specified.....	20
Vegetables, Onions.....	25
Vegetables, prepared or preserved, not elsewhere specified	25
Vegetables, Split Peas	25
Vegetables, Sweet Potatoes and all other Vegetables, not elsewhere specified.....	25
Vegetables, Yams and Melons.....	Free
Vegetables, Tomatoes .....30 cts. per bush. and	10
Vegetables, Tomatoes and other vegetables, including Corn in cans weighing not over 1 lb.....2 cts. per can. And 2 cents additional per can for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight of the article	
Vegetable Fibre, twisted for convenience in transportation..	Free
Vegetable fibres, natural, not produced by any chemical process	Free
Vegetable substances for beds and mattresses, in their natural state	Free

	P.C.
Velocipedes	30
Velvets, silk	30
Velvets, cotton	20
Velveteens	20
Veneers of wood, sawn only	10
Veneers of wood cut or shaved with knife	25
Veneers, Ivory, sawn only	Free
Veneers, Ivory, other N.E.S.	20
Veneer, chair seats	35
Vents, Fireclay Chimney Linings, not vitrified or glazed	20
Verdegris or sub-acetate of copper [dry]	Free
Vermicelli and Maccaroni	2 cts. per lb.
Vermouth Bitters	$1.90 per Imp. gal.
Vermouth Wine	$1.90 per Imp. gal.
Vines, Grape Vines	Free
Vinegar	15 cts. per I.G.
Vices	30
Vitriol, blue	Free
Volatile, or Essential Oil, for manufacturing purposes	20
Vulcanite Jewelry	20

W

Wadding, Cotton, Unbleached, not dyed or colored	2 cts. per lb. and 15
Waggon and Cart Bushes	35
Waggons, [see carriages and buggies.]	
Wall Paper [see Paper Hangings]	
Walking Sticks	25
Walking Sticks, bamboo for	see Bamboo, &c.
Walnuts	3 cents per lb.
Walnut Lumber, plank and board, sawn, not shaped	Free
Walnut Manufactures	see Wood, &c.
Warps, Cotton, not bleached, dyed or colored	2 cts. per lb. and 15
Warps, Cotton, if bleached, dyed, or colored	3 c. per lb. and 15
Washers, wrought iron or steel	1 cent per lb. and 25
Washing Crystal	20
Waste, cotton, linen, jute, hemp and paper of all kinds, fit only for the manufacture of paper	Free
Watches and Watch Cases	25
Watch and Jewel, cases for, and other like articles, of any material	10 cts. each and 30
Watch Keys, of steel or brass	30
Watches, Chronometer	25
Watch actions or movements	10
Water Colours	see Paintings

	P.C.
.....	30
. .....	30
.....	20
.....	20
.....	10
.....	25
.....	Free
.....	20
.....	35
ed or glazed....	20
....	Free
...2 cts. per lb.	
90 per Imp. gal.	
90 per Imp. gal.	
.....	Free
15 cts. per I.G.	
.....	30
.....	Free
g purposes.....	20
.....	20
colored	
2 cts. per lb. and	15
.....	35
.....	
.....	
.....	25
see Bamboo, &c.	
..3 cents per lb.	
ot shaped	Free
..see Wood, &c.	
red.....	
2 cts. per lb. and	15
...3 c. per lb. and	15
cent per lb. and	25
.....	20
r of all kinds, fit	
.....	Free
.....	25
e articles, of any	
.10 cts. each and	30
.....	30
.....	25
....	10
....see Paintings	

	P.C.
Waters, Mineral, [see Mineral Waters]	
Water, Rose Water, without spirits, as perfumery.....	30
Water Meters.....	30
Waxed or Oiled Paper	35
Wax Candles	25
Wax, Beeswax, and other, not elsewhere specified	20
Wax, Paraffine Wax or Stearine.....3 cts. per lb.	
Wax Flowers.....	20
Wax Tapers	25
Wax, manufactures of, other.....	20
Web, elastic	25
Web, non-elastic	20
Wedges.....1 cent per lb. and	25
Weighing Beams, of iron or steel.....	35
Whale Bone, unmanufactured	Free
Whale Bone, manufactured, fancy.....	30
Whale Bone, manufactures of, N.E.S.....	20
Whale Oil, N. E. S.....	20
Whale Oil, from Newfoundland	Free
Wheat.....15 cts. per bush.	
Wheat, damaged by water in transitu [on appraised value]...	20
Wheat Flour.....50 cts. per bbl.	
Wheat Meal.....50 cents per brl.	
Wheat Flour, damaged by water in transitu [on appraised value]...	20
Wheels, parts of, Hubs and Spokes, in the rough	15
Wheels, if put up as part of carriages.....see Carriages	
Wheels, Car.....[see Iron.]	
Wheelbarrows, and other like articles	30
Whips, material for the manufacture of (see Square Reeds, &c., &c.).....	
Whips, all kinds and materials.....	30
Whip Lashes.....	30
Whip Gut or Cat Gut, unmanufactured	Free
Whiskey .....$1.75 per I. G.	
Whiting or Whitening.....	Free
White Lead, in pulp, not mixed with oil.....	5
White Lead and Red Lead, and orange mineral, dry	5
White Granite or Iron Stone Ware ... .(see Earthenware)	
White Shellac, for manufacturing purposes	Free
White Zinc	5
Whitewood Lumber, not shaped	Free
Whitewood Manufacture.....see Wood	
Wicks for coal oil stoves.....	30
Wicks for lamps.....	30
Wicks, candle.....	20
Willow, for basket makers	Free

	P.C.
Willow and Osier Furniture	35
Willow and Osier Works, lined or unlined, furnished or unfurnished, not elsewhere specified	25
Window Curtain Poles	35
Window Blind Rollers, unfinished	30
Window Blind Rollers, finished or mounted	35
Window Shade Rollers, finished, but without the shades. The shades pay separately	35
Window Cloth Shades.....5 cts per sq. yd. and	15
Window Shades, made of paper	35
Winceys, checked, striped or fancy cotton winceys, over twenty-five (25) inches wide.....2 cts. per sq. yd. and	15
Winceys of all kinds, not otherwise provided for	22½
Wines, Prune Wines, containing less than 40 proof spirits, $1.90 per gal.	
Wines, Prune Wines, containing over 40 proof spirits, $2 per gal. and	30
Wine, Vermouth wine.....$1.90 per Imp. gal.	
Wines of all kinds, except sparkling wines, including ginger, orange, lemon, strawberry, raspberry, elder and currant, containing 26% or less of spirits of strength of proof by Sykes' Hydrometer, imported in wood or bottles (6 qts. or 12 pints to I.G.).....25 cts. per I.G. and	30
Wines, containing over 26 p. c. and not over 27 p. c. 28 cts. per I.G. and	30
Wines, containing over 27 p. c. and not over 28 p. c. 31 cts. per I.G. and	30
Wines, containiug over 28 p. c. and not over 29 p. c. 34 cts. per I.G. and	30
Wines, containing over 29 p. c. and not over 30 p. c. 37 cts. per I.G. and	30
Wines, containing over 30 p. c. and not over 31 p. c. 40 cts. per I.G. and	30
Wines, containing over 31 p. c. and not over 32 p. c. 43 cts. per I.G. and	30
Wines, containing over 32 p. c. and not over 33 p. c. 46 cts. per I.G. and	30
Wines, containing over 33 p. c. and not over 34 p. c. 49 cts. per I.G. and	30
Wines, containing over 34 p. c. and not over 35 p. c. 52 cts. per I.G. and	30
Wines, containing over 35 p. c. and not over 36 p. c. 55 cts. per I.G. and	30
Wines, containing over 36 p. c. and not over 37 p. c. 58 cts. per I.G. and	30
Wines, containing over 37 p. c. and not over 38 p. c. 61 cts. per I.G. and	30

	P.C.
Wines, containing over 38 p. c. and not over 39 p. c. ..... 64 cts. per I.G. and	30
Wines, containing over 39 p. c. and not over 40 p. c. ..... 67 cts. per I.G. and	30
Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint, old wine measure ..... $3.00 per doz. and	30
In bottles, containing not more than a pint and more than one-half pint wine measure.. $1.50 per doz. and	30
In bottles, containing one-half pint each or less ..... 75 cts. per doz. and	30
In bottles, containing more than one quart ..... $3 per doz., $1.50 per I.G. and	30
NOTE.—All Liquors imported under the name of Wine and containing more than 40 per cent. of spirit or strength of proof by Sykes' Hydrometer, shall be rated as unenumerated liquor.	
Wire Cloth of brass or copper	20
Wire Cloth, iron or steel	30
Wire, brass or copper, round or flat	Free
Wire, Iron and Steel, galvanized or not, 15 gauge and coarser	25
Wire, Spring Steel, coppered or tinned, 9 gauge and smaller	20
Wire, steel spring wire, tinned or coppered, No. 1 to 8 gauge	30
Wire phosphor, bronze blocks, sheets and wire	10
Wire, covered with cotton, linen, silk or other material	25
Wire of Iron or Steel, galvanized or tinned, 16 gauge and smaller	Free
Wire Rigging for ships or vessels	Free
Wire, Barbed Wire Fencing ..... 1½ cents per lb.	
Wire, Buckthorn and Strip Fencing ..... 1½ cents per lb.	
Wire, Homo Spring Steel Wire, coppered or tinned, smaller than No. 9 gauge, when imported by manufacturers of mattrasses for use in their own factories	Free
Wire of Iron or Steel, galvanized, tinned or coppered or not, No. 16 gauge and smaller, when imported by manufacturers of wire cloth and wire work, to be used for these purposes in their own factories	Free
Wire Rods, Iron or Steel, rolled round, under ½ an inch in diameter, when imported by wire manufactures for use in their factories	Free
Wire Nails ..... 1½ cents per lb., but not less than	35
Wire, iron or steel, coppered, N.E.S	30
Wire, brass rods cut to special length	30
Wire Rope, of iron and steel, N.E.S	25

	P.C.
Wire Screw Hooks and Eyes	30
Wire not otherwise provided for	30
Wire, Platinum	Free
Wire work, and manufactures of Wire, N. E. S	30
Wood, for fuel, when imported into Manitoba and North-West Territory	Free
Wood, Cord Wood	20
Wood manufactures, viz: Fishing Rods	30
Wood Furniture, house, cabinet or office, including hair, spring and other mattrasses, bolsters and pillows, caskets and coffins, of any material, and picture frames	35
Wood Pumps, with iron handles, spout, &c	35
Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewa or sawn only	15
Wood hubs, spokes, felloes and wheels, finished, &c., as parts of carriages	see Carriages
Wood Carriages	see Carriages
Wood, Shingles	20
Wood, Pails, Tubs and Churns	25
Wood Pulp	20
Wood, manufactures of, not elsewhere specified	25
Wood, Lumber and Timber, not elsewhere specified	20
Wood, Lumber and Timber, planks, and boards sawn, of Rosewood, Cherry, Walnut, Chestnut, Gumwood, Mahogany, Pitch Pine, Redwood, Rosewood, Sandalwood, Spanish Cedar, Oak, Hickory, Whitewood, African Teak, Black Hart, Ebony, Lignumvitæ, Red Cedar and Satinwood, and Sawdust of the same	Free
Wood, Lumber and Timber, not elsewhere specified, to include lumber and timber of the kinds otherwise free, when cut to special lengths—*i. e.*, less than the ordinary commercial lengths	20
Wood of the Persimmon and Dogwood trees, when imported in blocks for the manufacture of shuttles	Free
Wood, Logs and round unmanufactured timber, not elsewhere mentioned	Free
Wood Pumps	35
Wood, Naptha	$1.90 per I.G.
Wool, unmanufactured hair of Alpaca Goat and other like animals, not elsewhere specified	Free
Wool and Woolens, composed wholly or in part of Wool, Worsted hair of Alpaca Goat or other like animals, viz: Cloths, Doeskins, Blankets and Flannels of every description, Doeskins, Cassimeres, Tweeds, Coatings, Overcoatings, Cloakings, Felt Cloths of every description, not elsewhere specified, Horse Collar Cloths, Yarn, Knitting Yarn, Fingering Yarn, Worsted Yarn, 7½ cts. per lb. and	20

P.C.

..... 30
..... 30
..... Free
..... 30
and North-
..... Free
..... 20
..... 30
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Vheels, rough
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hed, &c., as
see Carriages
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ecified..... 20
ards sawn, of
umwood, Ma-
Sandalwood,
ood, African
ed Cedar and
..... Free
specified, to
therwise free,
n the ordinary
..... 20
when imported
..... Free
ber, not else-
..... Free
..... 35
$1.90 per I.G.
and other like
..... Free
part of Wool,
animals, viz:
s of every de-
eds, Coatings,
every descrip-
Collar Cloths,
Worsted Yarn,
cts. per lb. and 20

P.C.

Wool and Woolens—Clothing ready-made, and Wearing Apparel of every description, including Cloth Caps, and Horse Clothing shaped, composed wholly or in part of wool, worsted, hair of Alpaca Goat or other like animals, made by the tailor, seamstress, or the manufacturer, N. E. S.....10 cts. per lb. and *ad valorem* 25

Wool and Woolens—All fabrics composed wholly or in part of wool, worsted, hair of Alpaca Goat, or other like animals, not otherwise provided for, costing 10 cts. per yard and under 22½

Costing over 10 cts. and under 14 cts..... 25

Costing 14 cents and over..... 27½

As regards the above three items, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterling money shall be computed at the same ratio.

Wool Table Covers .....[see wool, all fabrics.]

Wool Piano Covers .....[see wool, all fabrics.]

Wool, Class one, viz.: Leicester, Cotswold, Lincolnshire, Down Combing Wools, and other like combing wools such as are grown in Canada .....3 cts. per lb.

Wool Hosiery .....7½ cts. per lb. and 20

Woolen Rags ..... Free

Woolen Shawls..... 25

Woolen Carpets, Tapestry and Brussels..... 25

Woolen Carpets, two-ply and three-ply, treble ingrain, composed wholly of wool .....10 cts. per sq. yd. and 20

Woolen Carpets, Ingrain, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca Goat or other like animals.....
5 cts. per sq. yd. and 20

Woolen Socks and Stockings.....10 cts. per lb. and 30

Woolen Imitation Sealskins.....7½ cts. per lb. and 20

Woolen Netting, for boots and shoes 10

Woolen Waste, fit only for the manufacture of paper..... Free

Woolen Waste, other, N.E.S..... 20

Worm Seed..... 20

Worsted Picture and Window Blind Cords..... 30

Worsted Plush, [see all wool fabrics.].....

Wrappers, &c., printed, as labels .....15 cents per lb. and 25

Wrapping Paper..... 25

Writing Ink 25

Writing Desks, fancy and ornamental..... 30

Writing Desks, as furniture..... 35

Wrought Iron, forgings and parts of, for mills and locomotives .....[see Forgings in iron.]

P. C.

X

P. C.

Xyolite, or Celluloid, in sheets, lumps or blocks N.E.S .... Free

Y

Yams, vegetable..... Free
Yarns, Knitting, Cotton, Hosiery Yarn, or other cotton yarn under No. 40, not bleached, dyed or colored ..... 2 cts. per lb. and 15
Yarns, Knitting Yarn, Hosiery Yarn, bleached, dyed or colored .....3 cts. per lb. and 15
Yarn, colored, cotton yarn or part jute, or part cotton yarn or other material, except silk, N. E. S..... 25
Yarn, spun from the hair of the Alpaca or Angora Goat, when imported by the manufacturers of braids for use in their factories in the manufacture of such braids only... Free
Yarn, Fingering Yarn, wool.....7½ cts. per lb. and 20
Yarn, Knitting Yarn, wool.....7½ cts. per lb. and 20
Yarn, Worsted Yarn .....7½ cts. per lb. and 20
Yarn Jute, plain, dyed or colored, when imported by manufacturers of carpets, rugs and mats for use in their own factories ..... Free
Yarns, Coir..... Free
Yeast Cakes and Compressed Yeast, in pkgs. or bulk of 1 lb. or over.....6 cents per lb.
Yeast Cakes, in pkgs. of less than 1 lb .....8 cents per lb.
Yellow Metal, in bolts, bars and for sheathing..... Free

Z

Zinc, Chloride, Salts and Sulphate of..... 5
Zinc, in blocks, pigs and sheets ..... Free
Zinc, seamless drawn tubing 10
Zinc Colors, metallic..... Free
Zinc, dry white (metallic color) ..... Free
Zinc, dry white (paint)..... 5
Zinc, Sulphate of..... 5
Zinc, manufactures of, not elsewhere mentioned..... 25
Zinc, Dust..... 20
Zinc, Salts of..... 5
Zucure 20

All goods not enumerated as charged with any duty of Customs and not declared free of duty, shall be charged with a duty of 20 per cent. *ad valorem*, when imported into Canada, or taken out of warehouse for consumption therein.

P. C.

P. C.

cks N.E.S .... Free

.... Free

her cotton yarn
ored .....
cts. per lb. and 15
ached, dyed or
cts. per lb. and 15
art cotton yarn
.... 25
r Angora Goat,
braids for use in
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cts. per lb. and 20
cts. per lb. and 20
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or bulk of 1 lb.
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.8 cents per lb.
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ned..... 25
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a, or taken out of ware-

The following articles, being the natural product of the manufactures of the colony of Newfoundland, are exempted from Customs duty when imported into Canada, viz.:

Animals of all kinds.
Fish, fresh, dried, salted or smoked.
Fish oil, and all products of fish.
Seal oil.

ARTICLES PROHIBITED.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz.:

Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, gaol or penitentiary, shall not be imported into Canada under a penalty of $200; and if imported, such goods and the parcels or packages in which they are contained shall be forfeited.

Oleomargarine, Butterine, or similar substitute for butter, importation of, also prohibited under a penalty of $400—and not less than $200 for each offence.

Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Coin, base or counterfeit.

Foreign reprints of British Copyrighted Works, copyrighted in Canada, and of Canadian Copyrighted Works.

EXPORT DUTIES.

Shingle Bolts, of pine or cedar, and cedar logs, capable of being made into shingle bolts, per cord of 128 cubic feet	$1 50
Spruce Logs, per 1000 feet board measure.....	1 00
Pine Logs, per 1000 feet board measure	2 00

EXPORTS PROHIBITED.

Partridge, Prairie Fowl, and Woodcock.

The export of Deer, Wild Turkeys and Quail in the carcase or part thereof, is hereby declared unlawful and prohibited, and any person exporting or attempting to export any such article shall, for each such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of supicion of intention to export the same, be seized by any officer of the Customs, and if such intention be proved shall be dealt with as for breach of the Customs Laws.

EXCISE DUTIES, Etc.

1. That any party in whose favor a license is granted to have and use a chemical still or stills of over three gallons, shall upon receiving said license, pay to the Collector of Inland Revenue the sum of twenty-five dollars. On smaller than the above free, provided description or nature be given to the Collector.

2. That as respects the duties of EXCISE ON SPIRITS:

(*a*) When the material used in the manufacture thereof consists of not less than ninety per cent. by weight of raw or unmalted grain, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every less quantity than a gallon, *one dollar and thirty cents.*

(*b*) When manufactured exclusively from malted barley taken to the distillery in bond and on which no duty of Customs or Excise has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and thirty-two cents.*

(*c*) When manufactured exclusively from molasses or sugar taken to the distillery in bond, and on which no duty of Customs has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and thirty-three cents.*

DUTIES ON TOBACCO.

Tobacco Manufacturers' License for Foreign Leaf....	$75 00
" " " Canadian "	50 00
" " " Cultivators of making twists grown on their farm..... .... and 5 cts. per lb. for twists so made.	2 00

On manufactured tobacco, foreign.....20 cts. per lb.
On Snuff containing more than forty per cent moisture, 14 cts. per lb.
" " less than forty per cent. moisture, 20 cts. per lb.
On Cigars..... .....$6.00 per M.
On Cigars made of Canadian Tobacco...$3.00 per M.
On all manufactured " " ....5 cts. per M.
Cigarettes and Cut Tobacco, when put up in packages weighing one-twentieth of a pound, 25 cents per lb.
Cigarettes weighing 3 pounds and over per thousand, 60 cents per lb.
Cigarettes weighing less than 3 pounds per thousand, $1 per pound.

a license is granted to
s of over three gallons,
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ve dollars. On smaller
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XCISE ON SPIRITS:
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which no duty of Cus-
ry gallon of the strength
so in proportion for any
s quantity than a gallon,

y from molasses or sugar
d on which no duty of
n of the strength of proof
portion for any greater or
than a gallon, *one dollar*

BACCO.

Foreign Leaf....	$75 00
Canadian "	50 00
ultivators of mak-	2 00

ade.
...20 cts. per lb.
er cent moisture,
14 cts. per lb.
r cent. moisture,
20 cts. per lb.
...$6.00 per M.
...$3.00 per M.
...5 cts. per M.
t up in packages
d, 25 cents per lb.
er per thousand,

ds per thousand,

All Cut Tobacco, Foreign or Canadian, must pay duty ex-factory, but a refund of two per cent. will be allowed on foreign cut.

3. License on Bonding Warehouses, not elsewhere mentioned in this Act.

For first.....	$20 00
For every additional one.....	10 00

4. That as respects the duty of EXCISE ON METHYLATED SPIRITS:

Methylated Spirits being composed of alcohol mixed with wood naphtha in such proportions, and subject to such regulations, as may from time to time be made by the Department of Inland Revenue, there shall be paid a duty of *fifteen cents* for every gallon of the strength of proof, and so in proportion of every greater less strength, and for every less quantity than a gallon.

5. That any provisions imposing any new duty, or making any alteration in the mode of calculating any such duty by which the amount thereof may be increased or diminished, shall come into force immediately ~~on the~~ day of the passing of the Act making such alterations, and shall apply to and the duties hereby imposed shall be payable on all Spirits and Tobacco, Vinegar, Fermented Beverages or Methylated Spirits, distilled, manufactured or made, or taken out of bond for consumption on and after the said day, and such alterations as aforesaid shall apply to and the duties hereby imposed shall be payable on all malt held by any brewer, maltster, distiller, or other person on the said day, or manufactured or made thereafter, and the duties hereby made payable on license shall be payable only on license issued after the said day, existing licenses remaining in force during the time for which they are granted.

Al' goods manufactured in bond shall, if taken out of bond for consumption in Canada, be subject to duties of Excise equal to the duties of Customs to which they would be subject if imported from Great Britain and entered for consumption in Canada; and whenever any article not the produce of Canada, upon which a duty of Excise would be levied if produced in Canada, is taken into a Bonded Manufactory, the difference between the duty of Excise to which it would be so liable and the Customs duty which would be levied on such articles if imported and entered for consumption, shall be paid as duty of Excise when it is taken into the Bonded Manufactory.

Distilling or Rectifying	$250
Compounding	50
For Importation or Manufacture of Apparatus	20
For Brewing	50
For Malting, 1st Class	200
" 2nd "	150
" 3rd "	100
" 4th "	50
For Manufacturing in Bond for Consumption in Canada	50
" " Exportation	300
On Fermented Beverage made in imitation of Beer or Malt Liquor	4 cts. per gal.

Inspection fee on Petroleum.

On every package containing not more than 5 gals. Canadian 2½ cts , Imported 5 cts.

On every package containing not more than 10 gals. Canadian 5 cts., Imported 10 cts.

On every package containing not more than 50 gals. Canadian 10 cts., Imported 30 cts. And 5 cts. extra for every 50 gallons.

LIST OF WAREHOUSING PORTS.

Agnes Village,	Q.	Bridgetown,	N.S.
Algoma Mills,	O.	Bridgewater,	N.S.
Almonte,	O.	Brighton,	O.
Amherst,	N.S.	Brockville,	O.
Amherstburg,	O.	Buctouche,	N.B.
Annapolis,	N.S.	Carleton Place,	O.
Antigonish,	N.S.	Calgary,	Man.
Arichat,	N.S.	Campbellton,	N.B.
Arnprior,	O.	Caraquette,	N.B.
Aroostook Junction,	N.B.	Charlottetown,	P.E.I.
Baddeck,	N.S.	Chatham,	N.B.
Barrington,	N.S.	Chatham,	O.
Bathurst,	N.B.	Chippawa,	O.
Bear River,	N.S.	Clifton,	O.
Belleville,	O.	Clifton,	N.S.
Berlin,	O.	Clinton,	O.
Bowmanville,	O.	Coaticooke,	Q.
Brampton,	O.	Cobourg,	O.
Brantford,	O.	Colborne,	O.

IES.

.....	$250
.....	50
Apparatus.... ...	20
.....	50
.....	200
.....	150
.....	100
.....	50
mption in Canada	50
rtation	300
nitation of Beer or	
.....4 cts. per gal.	

e than 5 gals. Canadian 2½

e than 10 gals. Canadian 5

than 50 gals. Canadian 10
xtra for every 50 gallons.

ING PORTS.

getown,	N.S.
gewater,	N.S.
nton,	O.
kville,	O.
ouche,	N.B.
eton Place,	O.
ary,	Man.
pbellton,	N.B.
quette,	N.B.
lottetown,	P.E.I.
ham,	N.B.
ham,	O.
pawa,	O.
on,	O.
on,	N.S.
on,	O.
icooke,	Q.
urg,	O.
orne,	O.

Collingwood,	O.
Cornwall,	O.
Cornwallis,	N.S.
Cramahe,	O.
Dalhousie,	N.B.
Debec,	N.B.
Deseronto,	O.
Digby,	N.S.
Dorchester,	N.B.
Dover,	O.
Dundas,	O.
Dunnville,	O.
Economy,	N.S.
Edmunston,	N.B.
Emerson,	Man.
Fort Erie,	O.
Fort McLeod,	N.W.T.
Fredericton,	N.B.
Galt,	O.
Gananoque,	O.
Gaspé,	Q.
Georgetown,	P.E.I.
Goderich,	O.
Grand Falls,	N.B.
Great Bras d'Or,	N.S.
Gretna,	Man.
Guelph,	O.
Guysboro,	N.S.
Halifax,	N.S.
Hamilton,	O.
Hemmingford,	Q.
Hope,	O.
Ingersoll,	O.
Ingonish,	N.S.
Iroquois,	O.
Kentville,	N.S.
Kincardine,	O.
Kingston,	O.
Kingsville,	O.
Lahave,	N.S.
Leamington,	O.
Lethbridge,	N.W.T.
Lindsay,	O.
Liverpool,	N.S.
Locke Port,	N.S.
London,	O.
Londonderry,	N.S.

Lower Andover,	N.B.
Lunenburg,	N.S.
Magdalen Islands,	Q.
Mahone Bay,	N.S.
Maitland,	O.
Maitland,	N.S.
Margaretsville,	N.S.
McAdam's Junction,	N.B.
Midland,	O.
Milltown,	N.B.
Moncton,	N.B.
Montreal,	Q.
Morrisburg,	O.
Nanaimo,	B.C.
Napanee,	O.
Newcastle,	N.B.
Newcastle,	O.
New Carlisle,	Q.
New Glasgow,	N.S.
New Westminster,	B.C.
Niagara,	O.
North Port,	N.S.
North Sidney,	N.S.
Oakville,	O.
Oshawa,	O.
Ottawa,	O.
Owen Sound,	O.
Paris,	O.
Parrsborough,	N.S.
Pembroke,	O.
Penetanguishene,	O.
Percé,	Q.
Perth,	O.
Peterboro,	O.
Petrolia,	O.
Picton,	O.
Pictou,	N.S.
Point Edward,	O.
Portage la Prairie,	Man.
Port Arthur,	O.
Port George,	N.S.
Port Gilbert,	N.S.
Port Hawkesbury,	N.S.
Port Hastings,	N.S.
Port Hood,	N.S.
Port Lorne,	N.S.
Port Medway	N.S.

Port Mulgrave,	N.S.	St. Mary's River,	N.S.
Port William's,	N.S.	St. Peters,	N.S.
Prescott,	O.	St. Stephen,	N.B.
Pugwash,	N.S.	St. Thomas,	O.
Quebec,	Q.	Summerside,	P.E.I.
Queenston,	O.	Sussex,	N.B.
Renfrew,	O.	Sutton,	Q.
Richibucto,	N.B.	Sydney,	N.S.
Richmond,	Q.	Tatamagouche,	N.S.
Ridgetown,	O.	Three Rivers,	Q.
Rimouski,	Q.	Thorold,	O.
Riviere du Loup,	Q.	Tilsonburg,	O.
Sackville,	N.B.	Toronto,	O.
Sarnia,	O.	Tracadie,	N.B.
Saugeen,	O.	Trenton,	O.
Sault St. Marie,	O.	Truro,	N.S.
Sherbrooke,	Q.	Tusket Wedge,	N.S.
Shediac,	N.B.	Victoria,	B.C.
Shelburne,	N.S.	Walkertown,	O.
Shippigan,	N.B.	Wallace,	N.S.
Simcoe,	O.	Wallaceburg,	O.
Sorel,	Q.	Weller's Bay,	O.
Stanley,	O.	West Isles,	N.B.
Stanstead,	Q.	Weymouth,	N.S.
Stratford,	O.	Whitby,	O.
St. Anns,	N.S.	Wiarton,	O.
St. Andrews,	N.B.	Windsor,	N.S.
St. Armand,	Q.	Windsor,	O.
St. Catherines,	O.	Wingham,	O.
St. Hyacinthe,	Q.	Winnipeg,	Man.
St. John,	N.B.	Wolfville,	N.S.
St. Johns,	Q.	Woodstock,	O.
St. Leonards,	N.B.	Woodstock,	N.B.
St. Mary,	O.	Yarmouth.	N.S.

TABLE

SHEWING THE

VALUE IN DOLLARS AND CENTS

OF ALL

Sums from One Penny to Fifty Thousand Pounds Stg.

CALCULATED

AT 9½, OR NEW PAR OF EXCHANGE.

£	$ c.	£	$ c.	£	$ c.
1...	4.87	21...	102.20	41...	199.53
2...	9.73	22...	107.07	42...	204.40
3...	14.60	23...	111.93	43...	209.27
4...	19.47	24...	116.80	44...	214.13
5...	24.33	25...	121.67	45...	219.00
6...	29.20	26...	126.53	46...	223.87
7...	34.07	27...	131.40	47...	228.73
8...	38.93	28...	136.27	48...	233.60
9...	43.80	29...	141.13	49...	238.47
10...	48.67	30...	146.00	50...	243.33
11...	53.53	31...	150.87	51...	248.20
12...	58.40	32...	155.73	52...	253.07
13...	63.27	33...	160.60	53...	257.93
14...	68.13	34...	165.47	54...	262.80
15...	73.00	35...	170.33	55...	267.67
16...	77.87	36...	175.20	56...	272.53
17...	82.73	37...	180.07	57...	277.40
18...	87.60	38...	184.93	58...	282.27
19...	92.47	39...	189.80	59...	287.13
20...	97.33	40...	194.67	60...	292.00

£	$ c.	£	$ c.	£	$ c.
61...	296.87	98...	476.93	135...	657.00
62...	301.73	99...	481.80	136...	661.87
63...	306.60	100...	486.67	137...	666.73
64...	311.47	101...	491.53	138...	671.60
65...	316.33	102...	496.40	139...	676.47
66...	321.20	103...	501.27	140...	681.33
67...	326.07	104...	506.13	141...	686.20
68...	330.93	105...	511.00	142...	691.07
69...	335.80	106...	515.87	143...	695.93
70...	340.67	107...	520.73	144...	700.80
71...	345.53	108...	525.60	145...	705.67
72...	350.40	109...	530.47	146...	710.53
73...	355.27	110...	535.33	147...	715.40
74...	360.13	111...	540.20	148...	720.27
75...	365.00	112...	545.07	149...	725.13
76...	369.87	113...	549.93	150...	730.00
77...	374.73	114...	554.80	151...	734.87
78...	379.60	115...	559.67	152...	739.73
79...	384.47	116...	564.53	153...	744.60
80...	389.33	117...	569.40	154...	749.47
81...	394.20	118...	574.27	155...	754.33
82...	399.07	119...	579.13	156...	759.20
83...	403.93	120...	584.00	157...	764.07
84...	408.80	121...	588.87	158...	768.93
85...	413.67	122...	593.73	159...	773.80
86...	418.53	123...	598.60	160...	778.67
87...	423.40	124...	603.47	161...	783.53
88...	428.27	125...	608.33	162...	788.40
89...	433.13	126...	613.20	163...	793.27
90...	438.00	127...	618.07	164...	798.13
91...	442.87	128...	622.93	165...	803.00
92...	447.73	129...	627.80	166...	807.87
93...	452.60	130...	632.67	167...	812.73
94...	457.47	131...	637.53	168...	817.60
95...	462.33	132...	642.40	169...	822.47
96...	467.20	133...	647.27	170...	827.33
97...	472.07	134...	652.13	171...	832.20

c.	£	$ c.
93	135...	657.00
80	136...	661.87
67	137...	666.73
53	138...	671.60
40	139...	676.47
27	140...	681.33
13	141...	686.20
00	142...	691.07
87	143...	695.93
73	144...	700.80
60	145...	705.67
47	146...	710.53
33	147...	715.40
20	148...	720.27
07	149...	725.13
93	150...	730.00
80	151...	734.87
67	152...	739.73
53	153...	744.60
40	154...	749.47
27	155...	754.33
13	156...	759.20
00	157...	764.07
87	158...	768.93
73	159...	773.80
60	160...	778.67
47	161...	783.53
33	162...	788.40
20	163...	793.27
07	164...	798.13
93	165...	803.00
80	166...	807.87
67	167...	812.73
53	168...	817.60
40	169...	822.47
27	170...	827.33
13	171...	832.20

£	$ c.	£	$ c.	£	$ c
172...	837.07	209...	1017.13	246...	1197.20
173...	841.93	210...	1022.00	247...	1202.07
174...	846.80	211...	1026.87	248...	1206.93
175...	851.67	212...	1031.73	249...	1211.80
176...	856.53	213...	1036.60	250...	1216.67
177...	861.40	214...	1041.47	251...	1221.53
178...	866.27	215...	1046.33	252...	1226.40
179...	871.13	216...	1051.20	253...	1231.27
180...	876.00	217...	1056.07	254...	1236.13
181...	880.87	218...	1060.93	255...	1241.00
182...	885.73	219...	1065.80	256...	1245.87
183...	890.60	220...	1070.67	257...	1250.73
184...	895.47	221...	1075.53	258...	1255.60
185...	900.33	222...	1080.40	259...	1260.47
186...	905.20	223...	1085.27	260...	1265.33
187...	910.07	224...	1090.13	261...	1270.20
188...	914.93	225...	1095.00	262...	1275.07
189...	919.80	226...	1099.87	263...	1279.93
190...	924.67	227...	1104.73	264...	1284.80
191...	929.53	228...	1109.60	265...	1289.67
192...	934.40	229...	1114.47	266...	1294.53
193...	939.27	230...	1119.33	267...	1299.40
194...	944.13	231...	1124.20	268...	1304.27
195...	949.00	232...	1129.07	269...	1309.13
196...	953.87	233...	1133.93	270...	1314.00
197...	958.73	234...	1138.80	271...	1318.87
198...	963.60	235...	1143.67	272...	1323.73
199...	968.47	236...	1148.53	273...	1328.60
200...	973.33	237...	1153.40	274...	1333.47
201...	978.20	238...	1158.27	275...	1338.33
202...	983.07	239...	1163.13	276...	1343.20
203...	987.93	240...	1168.00	277...	1348.07
204...	992.80	241...	1172.87	278...	1352.93
205...	997.67	242...	1177.73	279...	1357.80
206...	1002.53	243...	1182.60	280...	1362.67
207...	1007.40	244...	1187.47	281...	1367.53
208...	1012.27	245...	1192.33	282...	1372.40

£	$ c.	£	$ c.	£	$ c.
283...	1377.27	320...	1557.33	357...	1737.40
284...	1382.13	321...	1562.20	358...	1742.27
285...	1387.00	322...	1567.07	359...	1747.13
286...	1391.87	323...	1571.93	360...	1752.00
287...	1396.73	324...	1576.80	361...	1756.87
288...	1401.60	325...	1581.67	362...	1761.73
289...	1406.47	326...	1586.53	363...	1766.60
290...	1411.33	327...	1591.40	364...	1771.47
291...	1416.20	328...	1596.27	365...	1776.33
292...	1421.07	329...	1601.13	366...	1781.20
293...	1425.93	330...	1606.00	367...	1786.07
294...	1430.80	331...	1610.87	368...	1790.93
295...	1435.67	332...	1615.73	369...	1795.80
296...	1440.53	333...	1620.60	370...	1800.67
297...	1445.40	334...	1625.47	371...	1805.53
298...	1450.27	335...	1630.33	372...	1810.40
299...	1455.13	336...	1635.20	373...	1815.27
300...	1460.00	337...	1640.07	374...	1820.13
301...	1464.87	338...	1644.93	375...	1825.00
302...	1469.73	339...	1649.80	376...	1829.87
303...	1474.60	340...	1654.67	377...	1834.73
304...	1479.47	341...	1659.53	378...	1839.60
305...	1484.33	342...	1664.40	379...	1844.47
306...	1489.20	343...	1669.27	380...	1849.33
307...	1494.07	344...	1674.13	381...	1854.20
308...	1498.93	345...	1679.00	382...	1859.07
309...	1503.80	346...	1683.87	383...	1863.93
310...	1508.67	347...	1688.73	384...	1868.80
311...	1513.53	348...	1693.60	385...	1873.67
312...	1518.40	349...	1698.47	386...	1878.53
313...	1523.27	350...	1703.33	387...	1883.40
314...	1528.13	351...	1708.20	388...	1888.27
315...	1533.00	352...	1713.07	389...	1893.13
316...	1537.87	353...	1717.93	390...	1898.00
317...	1542.73	354...	1722.80	391...	1902.87
318...	1547.60	355...	1727.67	392...	1907.73
319...	1552.47	356...	1732.53	393...	1912.60

c.	£	$ c.
57.33	357...	1737.40
62.20	358...	1742.27
67.07	359...	1747.13
71.93	360...	1752.00
76.80	361...	1756.87
81.67	362...	1761.73
86.53	363...	1766.60
91.40	364...	1771.47
96.27	365...	1776.33
01.13	366...	1781.20
06.00	367...	1786.07
10.87	368...	1790.93
15.73	369...	1795.80
20.60	370...	1800.67
25.47	371...	1805.53
30.33	372...	1810.40
35.20	373...	1815.27
40.07	374...	1820.13
44.93	375...	1825.00
49.80	376...	1829.87
54.67	377...	1834.73
59.53	378...	1839.60
64.40	379...	1844.47
69.27	380...	1849.33
74.13	381...	1854.20
79.00	382...	1859.07
83.87	383...	1863.93
88.73	384...	1868.80
93.60	385...	1873.67
98.47	386...	1878.53
03.33	387...	1883.40
08.20	388...	1888.27
13.07	389...	1893.13
17.93	390...	1898.00
22.80	391...	1902.87
27.67	392...	1907.73
32.53	393...	1912.60

£	$ c.	£	$ c.	£	$ c.
394...	1917.47	431...	2097.53	468...	2277.60
395...	1922.33	432...	2102.40	469...	2282.47
396...	1927.20	433...	2107.27	470...	2287.33
397...	1932.07	434...	2112.13	471...	2292.20
398...	1936.93	435...	2117.00	472...	2297.07
399...	1941.80	436...	2121.87	473...	2301.93
400...	1946.67	437...	2126.73	474...	2306.80
401...	1951.53	438...	2131.60	475...	2311.67
402...	1956.40	439...	2136.47	476...	2316.53
403...	1961.27	440...	2141.33	477...	2321.40
404...	1966.13	441...	2146.20	478...	2326.27
405...	1971.00	442...	2151.07	479...	2331.13
406...	1975.87	443...	2155.93	480...	2336.00
407...	1980.73	444...	2160.80	481...	2340.87
408...	1985.60	445...	2165.67	482...	2345.73
409...	1990.47	446...	2170.53	483...	2350.60
410...	1995.33	447...	2175.40	484...	2355.47
411...	2000.20	448...	2180.27	485...	2360.33
412...	2005.07	449...	2185.13	486...	2365.20
413...	2009.93	450...	2190.00	487...	2370.07
414...	2014.80	451...	2194.87	488...	2374.93
415...	2019.67	452...	2199.73	489...	2379.80
416...	2024.53	453...	2204.60	490...	2384.67
417...	2029.40	454...	2209.47	491...	2389.53
418...	2034.27	455...	2214.33	492...	2394.40
419...	2039.13	456...	2219.20	493...	2399.27
420...	2044.00	457...	2224.07	494...	2404.13
421...	2048.87	458...	2228.93	495...	2409.00
422...	2053.73	459...	2233.80	496...	2413.87
423...	2058.60	460...	2238.67	497...	2418.73
424...	2063.47	461...	2243.53	498...	2423.60
425...	2068.33	462...	2248.40	499...	2428.47
426...	2073.20	463...	2253.27	500...	2433.33
427...	2078.07	464...	2258.13	501...	2438.20
428...	2082.93	465...	2263.00	502...	2443.07
429...	2087.80	466...	2267.87	503...	2447.93
430...	2092.67	467...	2272.73	504...	2452.80

£	$ c.	£	$ c.	£	$ c.
505...	2457.67	542...	2637.73	579...	2817.80
506...	2462.53	543...	2642.60	580...	2822.67
507...	2467.40	544...	2647.47	581...	2827.53
508...	2472.27	545...	2652.33	582...	2832.40
509...	2477.13	546...	2657.20	583...	2837.27
510...	2482.00	547...	2662.07	584...	2842.13
511...	2486.87	548...	2666.93	585...	2847.00
512...	2491.73	549...	2671.80	586...	2851.87
513...	2496.60	550...	2676.67	587...	2856.73
514...	2501.47	551...	2681.53	588...	2861.60
515...	2506.33	552...	2686.40	589...	2866.47
516...	2511.20	553...	2691.27	590...	2871.33
517...	2516.07	554...	2696.13	591...	2876.20
518...	2520.93	555...	2701.00	592...	2881.07
519...	2525.80	556...	2705.87	593...	2885.93
520...	2530.67	557...	2710.73	594...	2890.80
521...	2535.53	558...	2715.60	595...	2895.67
522...	2540.40	559...	2720.47	596...	2900.53
523...	2545.27	560...	2725.33	597...	2905.40
524...	2550.13	561...	2730.20	598...	2910.27
525...	2555.00	562...	2735.07	599...	2915.13
526...	2559.87	563...	2739.93	600...	2920.00
527...	2564.73	564...	2744.80	601...	2924.87
528...	2569.60	565...	2749.67	602...	2929.73
529...	2574.47	566...	2754.53	603...	2934.60
530...	2579.33	567...	2759.40	604...	2939.47
531...	2584.20	568...	2764.27	605...	2944.33
532...	2589.07	569...	2769.13	606...	2949.20
533...	2593.93	570...	2774.00	607...	2954.07
534...	2598.80	571...	2778.87	608...	2958.93
535...	2603.67	572...	2783.73	609...	2963.80
536...	2608.53	573...	2788.60	610...	2968.67
537...	2613.40	574...	2793.47	611...	2973.53
538...	2618.27	575...	2798.33	612...	2978.40
539...	2623.13	576...	2803.20	613...	2983.27
540...	2628.00	577...	2808.07	614...	2988.13
541...	2632.87	578...	2812.93	615...	2993.00

£	$ c.
579...	2817.80
580...	2822.67
581...	2827.53
582...	2832.40
583...	2837.27
584...	2842.13
585...	2847.00
586...	2851.87
587...	2856.73
588...	2861.60
589...	2866.47
590...	2871.33
591...	2876.20
592...	2881.07
593...	2885.93
594...	2890.80
595...	2895.67
596...	2900.53
597...	2905.40
598...	2910.27
599...	2915.13
600...	2920.00
601...	2924.87
602...	2929.73
603...	2934.60
604...	2939.47
605...	2944.33
606...	2949.20
607...	2954.07
608...	2958.93
609...	2963.80
610...	2968.67
611...	2973.53
612...	2978.40
613...	2983.27
614...	2988.13
615...	2993.00

£	$ c.	£	$ c.	£	$ c.
616...	2997.87	653...	3177.93	690...	3358.00
617...	3002.73	654...	3182.80	691...	3362.87
618...	3007.60	655...	3187.67	692...	3367.73
619...	3012.47	656...	3192.53	693...	3372.60
620...	3017.33	657...	3197.40	694...	3377.47
621...	3022.20	658...	3202.27	695...	3382.33
622...	3027.07	659...	3207.13	696...	3387.20
623...	3031.93	660...	3212.00	697...	3392.07
624...	3036.80	661...	3216.87	698...	3396.93
625...	3041.67	662...	3221.73	699...	3401.80
626...	3046.53	663...	3226.60	700...	3406.67
627...	3051.40	664...	3231.47	701...	3411.53
628...	3056.27	665...	3236.33	702...	3416.40
629...	3061.13	666...	3241.20	703...	3421.27
630...	3066.00	667...	3246.07	704...	3426.13
631...	3070.87	668...	3250.93	705...	3431.00
632...	3075.73	669...	3255.80	706...	3435.87
633...	3080.60	670...	3260.67	707...	3440.73
634...	3085.47	671...	3265.53	708...	3445.60
635...	3090.33	672...	3270.40	709...	3450.47
636...	3095.20	673...	3275.27	710...	3455.33
637...	3100.07	674...	3280.13	711...	3460.20
638...	3104.93	675...	3285.00	712...	3465.07
639...	3109.80	676...	3289.87	713...	3469.93
640...	3114.67	677...	3294.73	714...	3474.80
641...	3119.53	678...	3299.60	715...	3479.67
642...	3124.40	679...	3304.47	716...	3484.53
643...	3129.27	680...	3309.33	717...	3489.40
644...	3134.13	681...	3314.20	718...	3494.27
645...	3139.00	682...	3319.07	719...	3499.13
646...	3143.87	683...	3323.93	720...	3504.00
647...	3148.73	684...	3328.80	721...	3508.87
648...	3153.60	685...	3333.67	722...	3513.73
649...	3158.47	686...	3338.53	723...	3518.60
650...	3163.33	687...	3343.40	724...	3523.47
651...	3168.20	688...	3348.27	725...	3528.33
652...	3173.07	689...	3353.13	726...	3533.20

£	$ c.	£	$ c.	£	$ c.
727...	3538.07	764...	3718.13	801...	3898.20
728...	3542.93	765...	3723.00	802...	3903.07
729...	3547.80	766...	3727.87	803...	3907.93
730...	3552.67	767...	3732.73	804...	3912.80
731...	3557.53	768...	3737.60	805...	3917.67
732...	3562.40	769...	3742.47	806...	3922.53
733...	3567.27	770...	3747.33	807...	3927.40
734...	3572.13	771...	3752.20	808...	3932.27
735...	3577.00	772...	3757.07	809...	3937.13
736...	3581.87	773...	3761.93	810...	3942.00
737...	3586.73	774...	3766.80	811...	3946.87
738...	3591.60	775...	3771.67	812...	3951.73
739...	3596.47	776...	3776.53	813...	3956.60
740...	3601.33	777...	3781.40	814...	3961.47
741...	3606.20	778...	3786.27	815...	3966.33
742...	3611.07	779...	3791.13	816...	3971.20
743...	3615.93	780...	3796.00	817...	3976.07
744...	3620.80	781...	3800.87	818...	3980.93
745...	3625.67	782...	3805.73	819...	3985.80
746...	3630.53	783...	3810.60	820...	3990.67
747...	3635.40	784...	3815.47	821...	3995.53
748...	3640.27	785...	3820.33	822...	4000.40
749...	3645.13	786...	3825.20	823...	4005.27
750...	3650.00	787...	3830.07	824...	4010.13
751...	3654.87	788...	3834.93	825...	4015.00
752...	3659.73	789...	3839.80	826...	4019.87
753...	3664.60	790...	3844.67	827...	4024.73
754...	3669.47	791...	3849.53	828...	4029.60
755...	3674.33	792...	3854.40	829...	4034.47
756...	3679.20	793...	3859.27	830...	4039.33
757...	3684.07	794...	3864.13	831...	4044.20
758...	3688.93	795...	3869.00	832...	4049.07
759...	3693.80	796...	3873.87	833...	4053.93
760...	3698.67	797...	3878.73	834...	4058.80
761...	3703.53	798...	3883.60	835...	4063.67
762...	3708.40	799...	3888.47	836...	4068.53
763...	3713.27	800...	3893.33	837...	4073.40

£	$ c
801...	3898.20
802...	3903.07
803...	3907.93
804...	3912.80
805...	3917.67
806...	3922.53
807...	3927.40
808...	3932.27
809...	3937.13
810...	3942.00
811...	3946.87
812...	3951.73
813...	3956.60
814...	3961.47
815...	3966.33
816...	3971.20
817...	3976.07
818...	3980.93
819...	3985.80
820...	3990.67
821...	3995.53
822...	4000.40
823...	4005.27
824...	4010.13
825...	4015.00
826...	4019.87
827...	4024.73
828...	4029.60
829...	4034.47
830...	4039.33
831...	4044.20
832...	4049.07
833...	4053.93
834...	4058.80
835...	4063.67
836...	4068.53
837...	4073.40

£	$ c.	£	$ c.	£	$ c.
838...	4078.27	875...	4258.33	912...	4438.40
839...	4083.13	876...	4263.20	913...	4443.27
840...	4088.00	877...	4268.07	914...	4448.13
841...	4092.87	878...	4272.93	915...	4453.00
842...	4097.73	879...	4277.80	916...	4457.87
843...	4102.60	880...	4282.67	917...	4462.73
844...	4107.47	881...	4287.53	918...	4467.60
845...	4112.33	882...	4292.40	919...	4472.47
846...	4117.20	883...	4297.27	920...	4477.33
847...	4122.07	884...	4302.13	921...	4482.20
848...	4126.93	885...	4307.00	922...	4487.07
849...	4131.80	886...	4311.87	923...	4491.93
850...	4136.67	887...	4316.73	924...	4496.80
851...	4141.53	888...	4321.60	925...	4501.67
852...	4146.40	889...	4326.47	926...	4506.53
853...	4151.27	890...	4331.33	927...	4511.40
854...	4156.13	891...	4336.20	928...	4516.27
855...	4161.00	892...	4341.07	929...	4521.13
856...	4165.87	893...	4345.93	930...	4526.00
857...	4170.73	894...	4350.80	931...	4530.87
858...	4175.60	895...	4355.67	932...	4535.73
859...	4180.47	896...	4360.53	933...	4540.60
860...	4185.33	897...	4365.40	934...	4545.47
861...	4190.20	898...	4370.27	935...	4550.33
862...	4195.07	899...	4375.13	936...	4555.20
863...	4199.93	900...	4380.00	937...	4560.07
864...	4204.80	901...	4384.87	938...	4564.93
865...	4209.67	902...	4389.73	939...	4569.80
866...	4214.53	903...	4394.60	940...	4574.67
867...	4219.40	904...	4399.47	941...	4579.53
868...	4224.27	905...	4404.33	942...	4584.40
869...	4229.13	906...	4409.20	943...	4589.27
870...	4234.00	907...	4414.07	944...	4594.13
871...	4238.87	908...	4418.93	945...	4599.00
872...	4243.73	909...	4423.80	946...	4603.87
873...	4248.60	910...	4428.67	947...	4608.73
874...	4253.47	911...	4433.53	948...	4613.60

£	$ c.	£	$ c.	£	$ c.
949...	4618.47	973...	4735.27	997...	4852.07
950...	4623.33	974...	4740.13	998...	4856.93
951...	4628.20	975...	4745.00	999...	4861.80
952...	4633.07	976...	4749.87	1000...	4866.67
953...	4637.93	977...	4754.73	1100...	5353.33
954...	4642.80	978...	4759.60	1200...	5840.00
955...	4647.67	979...	4764.47	1300...	6326.67
956...	4652.53	980...	4769.33	1400...	6813.33
957...	4657.40	981...	4774.20	1500...	7300.00
958...	4662.27	982...	4779.07	1600...	7786.67
959...	4667.13	983...	4783.93	1700...	8273.33
960...	4672.00	984...	4788.80	1800...	8760.00
961...	4676.87	985...	4793.67	1900...	9246.67
962...	4681.73	986...	4798.53	2000...	9733.33
963...	4686.60	987...	4803.40	3000...	14600.00
964...	4691.47	988...	4808.27	4000...	19466.67
965...	4696.33	989...	4813.13	5000...	24333.33
966...	4701.20	990...	4818.00	6000...	29200.00
967...	4706.07	991...	4822.87	7000...	34066.67
968...	4710.93	992...	4827.73	8000...	38933.33
969...	4715.80	993...	4832.60	9000...	43800.00
970...	4720.67	994...	4837.47	10000...	48666.67
971...	4725.53	995...	4842.33	50000...	243333.33
972...	4730.40	996...	4847.20		

PENCE.		SHILLINGS.		SHILLINGS.	
1...	2	1...	.24⅓	13...	3.16⅓
2...	4	2...	.48⅔	14...	3.40⅔
3...	6	3...	.73	15...	3.65
4...	8	4...	.97⅓	16...	3.89⅓
5...	10	5...	1.21⅔	17...	4.13⅔
6...	12	6...	1.46	18...	4.38
7...	14	7...	1.70⅓	19...	4.62
8...	16	8...	1.94⅔	20...	4.86⅔
9...	18	9...	2.19		
10...	20	10...	2.43⅓		
11...	22	11...	2.67⅔		
12...	24⅓	12...	2.92		

£	$ c.
997...	4852.07
998...	4856.93
999...	4861.80
1000...	4866.67
1100...	5353.33
1200...	5840.00
1300...	6326.67
1400...	6813.33
1500...	7300.00
1600...	7786.67
1700...	8273.33
1800...	8760.00
1900...	9246.67
2000...	9733.33
3000...	14600.00
4000...	19466.67
5000...	24333.33
6000...	29200.00
7000...	34066.67
8000...	38933.33
9000...	43800.00
0000...	48666.67
0000...	243333.33

SHILLINGS.	
13...	3.16$\frac{1}{3}$
14...	3.40$\frac{2}{3}$
15...	3.65
16...	3.89$\frac{1}{3}$
17...	4.13$\frac{2}{3}$
18...	4.38
19...	4.62
20...	4.86$\frac{2}{3}$

FRANCS

REDUCED TO

DOLLARS AND CENTS.

1 FRANC EQUAL TO 19$\frac{3}{10}$ CENTS.

F.	$ c.	F.	$ c.	F.	$ c.
1...	.19	25...	4.83	49...	9.46
2...	.39	26...	5.02	50...	9.65
3...	.58	27...	5.21	51...	9.84
4...	.77	28...	5.40	52...	10.04
5...	.97	29...	5.60	53...	10.23
6...	1.16	30...	5.79	54...	10.42
7...	1.35	31...	5.98	55...	10.62
8...	1.54	32...	6.18	56...	10.81
9...	1.74	33...	6.37	57...	11.00
10...	1.93	34...	6.56	58...	11.19
11...	2.12	35...	6.76	59...	11.39
12...	2.32	36...	6.95	60...	11.58
13...	2.51	37...	7.14	61...	11.77
14...	2.70	38...	7.33	62...	11.97
15...	2.90	39...	7.53	63...	12.16
16...	3.09	40...	7.72	64...	12.35
17...	3.28	41...	7.91	65...	12.55
18...	3.47	42...	8.11	66...	12.74
19...	3.67	43...	8.30	67...	12.93
20...	3.86	44...	8.49	68...	13.12
21...	4.05	45...	8.69	69...	13.32
22...	4.25	46...	8.88	70...	13.51
23...	4.44	47...	9.07	71...	13.70
24...	4.63	48...	9.26	72...	13.90

F.	$ c.	F.	$ c.	F.	$ c.
73...	14.09	110...	21.23	147...	28.37
74...	14.28	111...	21.42	148...	28.56
75...	14.48	112...	21.62	149...	28.76
76...	14.67	113...	21.81	150...	28.95
77...	14.86	114...	22.00	151...	29.14
78...	15.05	115...	22.20	152...	29.34
79...	15.25	116...	22.39	153...	29.53
80...	15.44	117...	22.58	154...	29.72
81...	15.63	118...	22.77	155...	29.92
82...	15.83	119...	22.97	156...	30.11
83...	16.02	120...	23.16	157...	30.30
84...	16.21	121...	23.35	158...	30.49
85...	16.41	122...	23.55	159...	30.69
86...	16.60	123...	23.74	160...	30.88
87...	16.79	124...	23.93	161...	31.07
88...	16.98	125...	24.13	162...	31.27
89...	17.18	126...	24.32	163...	31.46
90...	17.37	127...	24.51	164...	31.65
91...	17.56	128...	24.70	165...	31.85
92...	17.76	129...	24.90	166...	32.04
93...	17.95	130...	25.09	167...	32.23
94...	18.14	131...	25.28	168...	32.42
95...	18.34	132...	25.48	169...	32.62
96...	18.53	133...	25.67	170...	32.81
97...	18.72	134...	25.86	171...	33.00
98...	18.91	135...	26.06	172...	33.20
99...	19.11	136...	26.25	173...	33.39
100...	19.30	137...	26.44	174...	33.58
101...	19.49	138...	26.63	175...	33.78
102...	19.69	139...	26.83	176...	33.97
103...	19.88	140...	27.02	177...	34.16
104...	20.07	141...	27.21	178...	34.35
105...	20.27	142...	27.41	179...	34.55
106...	20.46	143...	27.60	180...	34.74
107...	20.65	144...	27.79	181...	34.93
108...	20.84	145...	27.99	182...	35.13
109...	21.04	146...	28.18	183...	35.32

F.	$ C.	F.	$ C.
3		147...	28.37
2		148...	28.56
2		149...	28.76
1		150...	28.95
0		151...	29.14
0		152...	29.34
9		153...	29.53
8		154...	29.72
7		155...	29.92
7		156...	30.11
6		157...	30.30
5		158...	30.49
5		159...	30.69
4		160...	30.88
3		161...	31.07
3		162...	31.27
2		163...	31.46
1		164...	31.65
0		165...	31.85
0		166...	32.04
9		167...	32.23
8		168...	32.42
8		169...	32.62
7		170...	32.81
6		171...	33.00
6		172...	33.20
5		173...	33.39
4		174...	33.58
3		175...	33.78
3		176...	33.97
2		177...	34.16
1		178...	34.35
1		179...	34.55
0		180...	34.74
9		181...	34.93
9		182...	35.13
8		183...	35.32

F.	$ C.	F.	$ C.	F.	$ C.
184...	35.51	221...	42.65	258...	49.79
185...	35.71	222...	42.85	259...	49.99
186...	35.90	223...	43.04	260...	50.18
187...	36.09	224...	43.23	261...	50.37
188...	36 28	225...	43.43	262...	50.57
189...	36.48	226...	43.62	263...	50.76
190...	36.67	227...	43.81	264...	50.95
191...	36.86	228...	44.00	265...	51.15
192...	37.06	229...	44.20	266...	51.34
193...	37.25	230...	44.39	267...	51.53
194...	37.44	231...	44.58	268...	51.72
195...	37.64	232...	44.78	269...	51.92
196...	37.83	233...	44.97	270...	52.11
197...	38.02	234...	45.16	271...	52.30
198...	38.21	235...	45.36	272...	52.50
199...	38.41	236...	45.55	273...	52.69
200...	38.60	237...	45.74	274...	52.88
201. .	38.79	238...	45.93	275...	53.08
202...	38.99	239...	46.13	276...	53.27
203...	39.18	240...	46.32	277...	53.46
204...	39.37	241...	46.51	278...	53.65
205...	39.57	242...	46.71	279...	53.85
206...	39.76	243...	46.90	280...	54.04
207...	39.95	244...	47.09	281...	54.23
208...	40.14	245...	47.29	282...	54.43
209...	40.34	246...	47.48	283...	54.62
210...	40.53	247...	47.67	284...	54.81
211...	40.72	248...	47.86	285...	55.01
212...	40.92	249...	48.06	286...	55.20
213...	41.11	250...	48.25	287...	55.39
214...	41.30	251...	48.44	288...	55.58
215...	41.50	252...	48.64	289...	55.78
216...	41.69	253...	48.83	290...	55.97
217...	41.88	254...	49.02	291...	56.16
218...	42.07	255...	49.22	292...	56.36
219...	42.27	256...	49.41	293...	56.55
220...	42.46	257...	49.60	294...	56.74

F.	$ C.	F.	$ C.	F.	$ C.
295...	56.94	332...	64.08	369...	71.22
296...	57.13	333...	64.27	370...	71.41
297...	57.32	334...	64.46	371...	71.60
298...	57.51	335...	64.66	372...	71.80
299...	57.71	336...	64.85	373...	71.99
300...	57.90	337...	65.04	374...	72.18
301...	58.09	338...	65.23	375...	72.38
302...	58.29	339...	65.43	376...	72.57
303...	58.48	340...	65.62	377...	72.76
304...	58.67	341...	65.81	378...	72.95
305...	58.87	342...	66.01	379...	73.15
306...	59.06	343...	66.20	380...	73.34
307...	59.25	344...	66.39	381...	73.53
308...	59.44	345...	66.59	382...	73.73
309...	59.64	346...	66.78	383...	73.92
310...	59.83	347...	66.97	384...	74.11
311...	60.02	348...	67.16	385...	74.31
312...	60.22	349...	67.36	386...	74.50
313...	60.41	350...	67.55	387...	74.69
314...	60.60	351...	67.74	388...	74.88
315...	60.80	352...	67.94	389...	75.08
316...	60.99	353...	68.13	390...	75.27
317...	61.18	354...	68.32	391...	75.46
318...	61.37	355...	68.52	392...	75.66
319...	61.57	356...	68.71	393...	75.85
320...	61.76	357...	68.90	394...	76.04
321...	61.95	358...	69.09	395...	76.24
322...	62.15	359...	69.29	396...	76.43
323...	62.34	360...	69.48	397...	76.62
324...	62.53	361...	69.67	398...	76.81
325...	62.73	362...	69.87	399...	77.01
326...	62.92	363...	70.06	400...	77.20
327...	63.11	364...	70.25	401...	77.39
328...	63.30	365...	70.45	402...	77.59
329...	63.50	366...	70.64	403...	77.78
330..	63.69	367...	70.83	404...	77.97
331..	63.88	368...	71.02	405...	78.17

.	F.	$ C.
8	369...	71.22
7	370...	71.41
6	371...	71.60
6	372...	71.80
5	373...	71.99
4	374...	72.18
3	375...	72.38
3	376...	72.57
2	377...	72.76
1	378...	72.95
1	379...	73.15
0	380...	73.34
9	381...	73.53
9	382...	73.73
8	383...	73.92
7	384...	74.11
6	385...	74.31
6	386...	74.50
5	387...	74.69
4	388...	74.88
4	389...	75.08
3	390...	75.27
2	391...	75.46
2	392...	75.66
1	393...	75.85
0	394...	76.04
9	395...	76.24
9	396...	76.43
8	397...	76.62
7	398...	76.81
7	399...	77.01
6	400...	77.20
5	401...	77.39
5	402...	77.59
4	403...	77.78
3	404...	77.97
2	405...	78.17

F.	$ C.	F.	$ C.	F.	$ C.
406...	78.36	443...	85.50	480...	92.64
407...	78.55	444...	85.69	481...	92.83
408...	78.74	445...	85.89	482...	93.03
409...	78.94	446...	86.08	483...	93.22
410...	79.13	447...	86.27	484...	93.41
411...	79.32	448...	86.46	485...	93.61
412...	79.52	449...	86.66	486...	93.80
413...	79.71	450...	86.85	487...	93.99
414...	79.90	451...	87.04	488...	94.18
415...	80.10	452...	87.24	489...	94.38
416...	80.29	453...	87.43	490...	94.57
417...	80.48	454...	87.62	491...	94.76
418...	80.67	455...	87.82	492...	94.96
419...	80.87	456...	88.01	493...	95.15
420...	81.06	457...	88.20	494...	95.34
421...	81.25	458...	88.39	495...	95.54
422...	81.45	459...	88.59	496...	95.73
423...	81.64	460...	88.78	497...	95.92
424...	81.83	461...	88.97	498...	96.11
425...	82.03	462...	89.17	499...	96.31
426...	82.22	463...	89.36	500...	96.50
427...	82.41	464...	89.55	501...	96.69
428...	82.60	465...	89.75	502...	96.89
429...	82.80	466...	89.94	503...	97.08
430...	82.99	467...	90.13	504...	97.27
431...	83.18	468...	90.32	505...	97.47
432...	83.38	469...	90.52	506...	97.66
433...	83.57	470...	90.71	507...	97.85
434...	83.76	471...	90.90	508...	98.04
435...	83.96	472...	91.10	509...	98.24
436...	84.15	473...	91.29	510...	98.43
437...	84.34	474...	91.48	511...	98.62
438...	84.53	475...	91.68	512...	98.82
439...	84.73	476...	91.87	513...	99.01
440...	84.92	477...	92.06	514...	99.20
441...	85.11	478...	92.25	515...	99.40
442...	85.31	479...	92.45	516...	99.59

F.	$ c.	F.	$ c.	F.	$ c.
517...	99.78	554...	106.92	591...	114.06
518...	99.97	555...	107.12	592...	114.26
519...	100.17	556...	107.31	593...	114.45
520...	100.36	557...	107.50	594...	114.64
521...	100.55	558...	107.69	595...	114.84
522...	100.75	559...	107.89	596...	115.03
523...	100.94	560...	108.08	597...	115.22
524...	101.13	561...	108.27	598...	115.41
525...	101.33	562...	108.47	599...	115.61
526...	101.52	563...	108.66	600...	115.80
527...	101.71	564...	108.85	601...	115.99
528...	101.90	565...	109.05	602...	116.19
529...	102.10	566...	109.24	603...	116.38
530...	102.29	567...	109.43	604...	116.57
531...	102.48	568...	109.62	605...	116.77
532...	102.68	569...	109.82	606...	116.96
533...	102.87	570...	110.01	607...	117.15
534...	103.06	571...	110.20	608...	117.34
535...	103.26	572...	110.40	609...	117.54
536...	103.45	573...	110.59	610...	117.73
537...	103.64	574...	110.78	611...	117.92
538...	103.83	575...	110.98	612...	118.12
539...	104.03	576...	111.17	613...	118.31
540...	104.22	577...	111.36	614...	118.50
541...	104.41	578...	111.55	615...	118.70
542...	104.61	579...	111.75	616...	118.89
543...	104.80	580...	111.94	617...	119.08
544...	104.99	581...	112.13	618...	119.27
545...	105.19	582...	112.33	619...	119.47
546...	105.38	583...	112.52	620...	119.66
547...	105.57	584...	112.71	621...	119.85
548...	105.76	585...	112.91	622...	120.05
549...	105.96	586...	113.10	623...	120.24
550...	106.15	587...	113.29	624...	120.43
551...	106.34	588...	113.48	625...	120.63
552...	106.54	589...	113.68	626...	120.82
553...	106.73	590...	113.87	627...	121.01

F.	$ C.
591...	114.06
592...	114.26
593...	114.45
594...	114.64
595...	114.84
596...	115.03
597...	115.22
598...	115.41
599...	115.61
600...	115.80
601...	115.99
602...	116.19
603...	116.38
604...	116.57
605...	116.77
606...	116.96
607...	117.15
608...	117.34
609...	117.54
610...	117.73
611...	117.92
612...	118.12
613...	118.31
614...	118.50
615...	118.70
616...	118.89
617...	119.08
618...	119.27
619...	119.47
620...	119.66
621...	119.85
622...	120.05
623...	120.24
624...	120.43
625...	120.63
626...	120.82
627...	121.01

F.	$ C.	F.	$ C.	F.	$ C.
628...	121.20	665...	128.35	702...	135.49
629...	121.40	666...	128.54	703...	135.68
630...	121.59	667...	128.73	704...	135.87
631...	121.78	668...	128.92	705...	136.07
632...	121.98	669...	129.12	706...	136.26
633...	122.17	670...	129.31	707...	136.45
634...	122.36	671...	129.50	708...	136.64
635...	122.56	672...	129.70	709...	136.84
636...	122.75	673...	129.89	710...	137.03
637...	122.94	674...	130.08	711...	137.22
638...	123.13	675...	130.28	712...	137.42
639...	123.33	676...	130.47	713...	137.61
640...	123.52	677...	130.66	714...	137.80
641...	123.71	678...	130.85	715...	138.00
642...	123.91	679...	131.05	716...	138.19
643...	124.10	680...	131.24	717...	138.38
644...	124.29	681...	131.43	718...	138.57
645...	124.49	682...	131.63	719...	138.77
646...	124.68	683...	131.82	720...	138.96
647...	124.87	684...	132.01	721...	139.15
648...	125.06	685...	132.21	722...	139.35
649...	125.26	686...	132.40	723...	139.54
650...	125.45	687...	132.59	724...	139.73
651...	125.64	688...	132.78	725...	139.93
652...	125.84	689...	132.98	726...	140.12
653...	126.03	690...	133.17	727...	140.31
654...	126.22	691...	133.36	728...	140.50
655...	126.42	692...	133.56	729...	140.70
656...	126.61	693...	133.75	730...	140.89
657...	126.80	694...	133.94	731...	141.08
658...	126.99	695...	134.14	732...	141.28
659...	127.19	696...	134.33	733...	141.47
660...	127.38	697...	134.52	734...	141.66
661...	127.57	698...	134.71	735...	141.86
662...	127.77	699...	134.91	736...	142.05
663...	127.96	700...	135.10	737...	142.24
664...	128.15	701...	135.29	738...	142.43

F.	$ c.	F.	$ c.	F.	$ c.
739...	142.63	776...	149.77	813...	156.91
740...	142.82	777...	149.96	814...	157.10
741...	143.01	778...	150.15	815...	157.30
742...	143.21	779...	150.35	816...	157.49
743...	143.40	780...	150.54	817...	157.68
744...	143.59	781...	150.73	818...	157.87
745...	143.79	782...	150.93	819...	158.07
746...	143.98	783...	151.12	820...	158.26
747...	144.17	784...	151.31	821...	158.45
748...	144.36	785...	151.51	822...	158.65
749...	144.56	786...	151.70	823...	158.84
750...	144.75	787...	151.89	824...	159.03
751...	144.94	788...	152.08	825...	159.23
752...	145.14	789...	152.28	826...	159.42
753...	145.33	790...	152.47	827...	159.61
754...	145.52	791...	152.66	828...	159.80
755...	145.72	792...	152.86	829...	160.00
756...	145.91	793...	153.05	830...	160.19
757.	146.10	794...	153.24	831...	160.38
758...	146.29	795...	153.44	832...	160.58
759...	146.49	796...	153.63	833...	160.77
760...	146.68	797...	153.82	834...	160.96
761...	146.87	798...	154.01	835...	161.16
762...	147.07	799...	154·21	836...	161.35
763...	147.26	800...	154.40	837...	161.54
764...	147.45	801...	154.59	838...	161.73
765...	147.65	802...	154.79	839...	161.93
766...	147.84	803...	154.98	840...	162.12
767...	148.03	804...	155.17	841...	162.31
768...	148.22	805...	155.37	842...	162.51
769...	148.42	806...	155.56	843...	162.70
770...	148.61	807...	155.75	844...	162.89
771...	148.80	808...	155.94	845...	163.09
772...	149.00	809...	156.14	846...	163.28
773...	149.19	810...	156.33	847...	163.47
774...	149.38	811...	156.52	848...	163.66
775...	149.58	812...	156.72	849...	163.86

F.	$ c.
813...	156.91
814...	157.10
815...	157.30
816...	157.49
817...	157.68
818...	157.87
819...	158.07
820...	158.26
821...	158.45
822...	158.65
823...	158.84
824...	159.03
825...	159.23
826...	159.42
827...	159.61
828...	159.80
829...	160.00
830...	160.19
831...	160.38
832...	160.58
833...	160.77
834...	160.96
835...	161.16
836...	161.35
837...	161.54
838...	161.73
839...	161.93
840...	162.12
841...	162.31
842...	162.51
843...	162.70
844...	162.89
845...	163.09
846...	163.28
847...	163.47
848...	163.66
849...	163.86

F.	$ c.	F.	$ c.	F.	$ c.
850...	164.05	887...	171.19	924...	178.33
851...	164.24	888...	171.38	925...	178.53
852...	164.44	889...	171.58	926...	178.72
853...	164.63	890...	171.77	927...	178.91
854...	164.82	891...	171.96	928...	179.10
855...	165.02	892...	172.16	929...	179.30
856...	165.21	893...	172.35	930...	179.49
857...	165.40	894...	172.54	931...	179.68
858...	165.59	895...	172.74	932...	179.88
859...	165.79	896...	172.93	933...	180.07
860...	165.98	897...	173.12	934...	180.26
861...	166.17	898...	173.31	935...	180.46
862...	166.37	899...	173.51	936...	180.65
863...	166.56	900...	173.70	937...	180.84
864...	166.75	901...	173.89	938...	181.03
865...	166.95	902...	174.09	939...	181.23
866...	167.14	903...	174.28	940...	181.42
867...	167.33	904...	174.47	941...	181.61
868...	167.52	905...	174.67	942...	181.81
869...	167.72	906...	174.86	943...	182.00
870...	167.91	907...	175.05	944...	182.19
871...	168.10	908...	175 24	945...	182.39
872...	168.30	909...	175.44	946...	182.58
873...	168.49	910...	175.63	947...	182.77
874...	168.68	911...	175.82	948...	182.96
875...	168.88	912...	176.02	949...	183.16
876...	169.07	913...	176.21	950...	183.35
877...	169.26	914...	176.40	951...	183.54
878...	169.45	915...	176.60	952...	183.74
879...	169.65	916...	176.79	953...	183.93
880...	169.84	917...	176.98	954...	184.12
881...	170.03	918...	177.17	955...	184.32
882...	170.23	919...	177.37	956...	184.51
883...	170.42	920...	177.56	957...	184.70
884...	170.61	921...	177.75	958...	184.89
885...	170.81	922...	177.95	959...	185.09
886...	171.00	923...	178.14	960...	185.28

F.	$ C.	F.	$ C.	F.	$ C.
961...	185.47	983...	189.72	1500...	289.50
962...	185.67	984...	189.91	1300...	308.80
963...	185.86	985...	190.11	1700...	328.10
964...	186.05	986...	190.30	1800...	347.40
965...	186.25	987...	190.49	1900...	366.70
966...	186.44	988...	190.68	2000...	386.00
967...	186.63	989...	190.88	2500...	482.50
968...	186.82	990...	191.07	3000...	579.00
969...	187.02	991...	191.26	3500...	675.50
970...	187.21	992...	191.46	4000...	772.00
971...	187.40	993...	191.65	4500...	868.50
972...	187.60	994...	191.84	5000...	965.00
973...	187.79	995...	192.04	5500...1061.50	
974...	187.98	996...	192.23	6000...1158.00	
975...	188.18	997...	192.42	6500...1254.50	
976...	188.37	998...	192.61	7000...1351.00	
977...	188.56	999...	192.81	7500...1447.50	
978...	188.75	1000...	193.00	8000...1544.00	
979...	188.95	1100...	212.30	8500...1640.50	
980...	189.14	1200...	231.60	9000...1737.00	
981...	189.33	1300...	250.90	9500...1833.50	
982...	189.53	1400...	270.20	10000...1930.00	

F.	$ C.
1500...	289.50
1300...	308.80
1700...	328.10
1800...	347.40
1900...	366.70
2000...	386.00
2500...	482.50
3000...	579.00
3500...	675.50
4000...	772.00
4500...	868.50
5000...	965.00
5500...	1061.50
6000...	1158.00
6500...	1254.50
7000...	1351.00
7500...	1447.50
8000...	1544.00
8500...	1640.50
9000...	1737.00
9500...	1833.50
10000...	1930.00

GERMAN RIXMARK

REDUCED TO

DOLLARS AND CENTS

At the Customs Value of 23.8 Cents.

RM.	$ C.	RM.	$ C.	RM.	$ C.
1...	.24	26...	6.19	51...	12.14
2...	.48	27...	6.43	52...	12.38
3...	.71	28...	6.66	53...	12.61
4...	.95	29...	6.90	54...	12.85
5...	1.19	30...	7.14	55...	13.09
6...	1.43	31...	7.38	56...	13.33
7...	1.67	32...	7.62	57...	13.57
8...	1.90	33...	7.85	58...	13.80
9...	2.14	34...	8.09	59...	14.04
10...	2.38	35...	8.33	60...	14.28
11...	2.62	36...	8.57	61...	14.52
12...	2.86	37...	8.81	62...	14.76
13...	3.09	38...	9.04	63...	14.99
14...	3.33	39...	9.28	64...	15.23
15...	3.57	40...	9.52	65...	15.47
16...	3.81	41...	9.76	66...	15.71
17...	4.05	42...	10.00	67...	15.95
18...	4.28	43...	10.23	68...	16.18
19...	4.52	44...	10.47	69...	16.42
20...	4.76	45...	10.71	70...	16.66
21...	5.00	46...	10.95	71...	16.90
22...	5.24	47...	11.19	72...	17.14
23...	5.47	48...	11.42	73...	17.37
24...	5.71	49...	11.66	74...	17.61
25...	5.95	50...	11.90	75...	17.85

RM.	$ c.	RM.	$ c.	RM.	$ c.
76...	18.09	113...	26 89	150...	35.70
77...	18.33	114...	27.13	151...	35.94
78...	18.56	115...	27.37	152...	36.18
79...	18 80	116...	27.61	153...	36.41
80...	19.04	117...	27.85	154...	36.65
81...	19.28	118...	28.08	155...	36.89
82...	19.52	119..	28.32	156...	37.13
83...	19.75	120...	28.56	157...	37.37
84...	19.99	121...	28.80	158...	37.60
85..	20.23	122...	29.04	159...	37.84
86...	20.47	123...	29.27	160...	38.08
87 .	20.71	124...	29.51	161...	38.32
88...	20.94	125...	29.75	162...	38.56
89...	21.18	126...	29 99	163...	38.79
90 ..	21.42	127...	30.23	164...	39.03
91...	21.66	128...	30.46	165...	39.27
92...	21.90	129...	30.70	166...	39.51
93...	22.13	130...	30.94	167...	39.75
94...	22 37	131...	31.18	168...	39.98
95...	22.61	132...	31.42	169...	40.22
96...	22.85	133...	31.65	170...	40.46
97...	23.09	134...	31.89	171...	40.70
98...	23.32	135...	32.13	172...	40.94
99..	23.56	136...	32.37	173...	41.17
100 ..	23.80	137...	32.61	174...	41.41
101 ..	24.04	138...	32.84	175...	41.65
102...	24 28	139...	33.08	176...	41.89
103...	24.51	140...	33.32	177...	42.13
104...	24.75	141...	33.56	178...	42.36
105...	24.99	142...	33.80	179...	42.60
106...	25.23	143...	34.03	180...	42.84
107...	25.47	144...	34.27	181...	43.08
108...	25.70	145...	34.51	182...	43.32
109 ..	25.94	146...	34.75	183...	43.55
110...	26.18	147...	34.99	184...	43.79
111...	26.42	148...	35.22	185...	44.03
112 ..	26.66	149...	35.46	186...	44.27

.	RM.	$ C.
9	150...	35.70
3	151...	35.94
7	152...	36.18
1	153...	36.41
5	154...	36.65
8	155...	36.89
2	156...	37.13
6	157...	37.37
0	158...	37.60
4	159...	37.84
7	160...	38.08
1	161...	38.32
5	162...	38.56
9	163...	38.79
3	164...	39.03
6	165...	39.27
0	166...	39.51
4	167...	39.75
8	168...	39.98
2	169...	40.22
5	170...	40.46
9	171...	40.70
3	172...	40.94
7	173...	41.17
1	174...	41.41
4	175...	41.65
8	176...	41.89
2	177...	42.13
6	178...	42.36
0	179...	42.60
3	180...	42.84
7	181...	43.08
1	182...	43.32
5	183...	43.55
9	184...	43.79
2	185...	44.03
6	186...	44.27

RM.	$ C.	RM.	$ C.	RM.	$ C.
187...	44.51	224...	53.31	261...	62.12
188...	44.74	225...	53.55	262...	62.36
189...	44.98	226...	53.79	263...	62.59
190...	45.22	227...	54.03	264...	62.83
191...	45.46	228...	54.26	265...	63.07
192...	45.70	229...	54.50	266...	63.31
193...	45.93	230...	54.74	267...	63.55
194...	46.17	231...	54.98	268...	63.78
195...	46.41	232...	55.22	269...	64.02
196...	46.65	233...	55.45	270...	64.26
197...	46.89	234...	55.69	271...	64.50
198...	47.12	235...	55.93	272...	64.74
199...	47.36	236...	56.17	273...	64.97
200...	47.60	237...	56.41	274...	65.21
201...	47.84	238...	56.64	275...	65.45
202...	48.08	239 ..	56.88	276...	65.69
203...	48.31	240...	57.12	277...	65.93
204 ..	48.55	241...	57.36	278...	66.16
205 ..	48.79	242...	57.60	279...	66.40
206...	49.03	243...	57.83	280...	66.64
207...	49.27	244...	58.07	281...	66.88
208...	49.50	245...	58.31	282...	67.12
209...	49.74	246...	58.55	283...	67.35
210...	49.98	247...	58.79	284...	67.59
211...	50 22	248...	59.02	285...	67.83
212...	50.46	249...	59.26	286...	68.07
213...	50.69	250...	59.50	287...	68.31
214...	50.93	251...	59.74	288...	68.54
215...	51.17	252...	59.98	289...	68.78
216...	51.41	253...	60.21	290...	69.02
217...	51.65	254...	60.45	291...	69.26
218..	51.88	255...	60.69	292...	69.50
219...	52.12	256...	60.93	293...	69.73
220...	52.36	257...	61.17	294...	69.97
221..	52.60	258...	61.40	295...	70.21
222...	52.84	259...	61.64	296...	70.45
223...	53.07	260...	61.88	297...	70.69

RM.	$ c.	RM.	$ c.	RM.	$ c.
298...	70.92	335 ..	79.73	372...	88.54
299...	71.16	336...	79.97	373...	88.77
300...	71.40	337...	80.21	374...	89.01
301...	71.64	338...	80.44	375...	89.25
302...	71.88	339...	80.68	376...	89.49
303...	72.11	340...	80.92	377...	89.73
304...	72.35	341...	81.16	378...	89.96
305...	72.59	342...	81.40	379...	90.20
306...	72.83	343...	81.63	380...	90.44
307...	73 07	344...	81.87	381...	90.68
308...	73.30	345...	82.11	382...	90.92
309...	73.54	346...	82.35	383...	91.15
310...	73.78	347...	82.59	384...	91.39
311...	74.02	348...	82.82	385...	91.63
312...	74.26	349...	83.06	386...	91.87
313...	74.49	350...	83.30	387...	92.11
314...	74.73	351...	83.54	388...	92.34
315...	74.97	352...	83.78	389...	92.58
316...	75.21	353 .	84.01	390...	92.82
317...	75.45	354...	84.25	391...	93.06
318...	75.68	355...	84.49	392...	93.30
319...	75.92	356...	84.73	393...	93.53
320	76.16	357...	84.97	394...	93.77
321...	76.40	358...	85.20	395 ..	94.01
322...	76.64	359...	85.44	396...	94.25
323...	76.87	360...	85.68	397...	94.49
324...	77.11	361...	85.92	398...	94.72
325...	77.35	362...	86.16	399...	94.96
326...	77.59	363...	86.39	400...	95.20
327...	77.83	364...	86.63	401...	95.44
328...	78.06	365...	86.87	402...	95.68
329...	78.30	366...	87.11	403...	95.91
330...	78.54	367...	87.35	404...	96.15
331...	78.78	368...	87.58	405...	96.39
332...	79.02	369...	87.82	406...	96.63
333...	79.25	370...	88.06	407...	96.87
334...	79.49	371...	88.30	408...	97.10

	RM.	$ C.
3	372...	88.54
7	373...	88.77
1	374...	89.01
4	375...	89.25
8	376...	89.49
2	377...	89.73
6	378...	89.96
0	379...	90.20
3	380...	90.44
7	381...	90.68
1	382...	90.92
5	383...	91.15
9	384...	91.39
2	385...	91.63
6	386...	91.87
0	387...	92.11
4	388...	92.34
8	389...	92.58
1	390...	92.82
5	391...	93.06
9	392...	93.30
3	393...	93.53
7	394...	93.77
0	395...	94.01
4	396...	94.25
8	397...	94.49
2	398...	94.72
6	399...	94.96
9	400...	95.20
3	401...	95.44
7	402...	95.68
1	403...	95.91
5	404...	96.15
8	405...	96.39
2	406...	96.63
6	407...	96.87
0	408...	97.10

RM.	$ C.	RM.	$ C.	RM.	$ C.
409...	97.34	446...	106.15	483...	114.95
410...	97.58	447...	106.39	484...	115.19
411...	97.82	448...	106.62	485...	115.43
412...	98.06	449...	106.86	486...	115.67
413...	98.29	450...	107.10	487...	115.91
414...	98.53	451...	107.34	488...	116.14
415...	98.77	452...	107.58	489...	116.38
416...	99.01	453...	107.81	490...	116.62
417...	99.25	454...	108.05	491...	116.86
418...	99.48	455...	108.29	492...	117.10
419...	99.72	456...	108.53	493...	117.33
420...	99.96	457...	108.77	494...	117.57
421...	100.20	458...	109.00	495...	117.81
422...	100.44	459...	109.24	496...	118.05
423...	100.67	460...	109.48	497...	118.29
424...	100.91	461...	109.72	498...	118.52
425...	101.15	462...	109.96	499...	118.76
426...	101.39	463...	110.19	500...	119.00
427...	101.63	464...	110.43	501...	119.24
428...	101.86	465...	110.67	502...	119.48
429...	102.10	466...	110.91	503...	119.71
430...	102.34	467...	111.15	504...	119.95
431...	102.58	468...	111.38	505...	120.19
432...	102.82	469...	111.62	506...	120.43
433...	103.05	470...	111.86	507...	120.67
434...	103.29	471...	112.10	508...	120.90
435...	103.53	472...	112.34	509...	121.14
436...	103.77	473...	112.57	510...	121.38
437...	104.01	474...	112.81	511...	121.62
438...	104.24	475...	113.05	512...	121.86
439...	104.48	476...	113.29	513...	122.09
440...	104.72	477...	113.53	514...	122.33
441...	104.96	478...	113.76	515...	122.57
442...	105.20	479...	114.00	516...	122.81
443...	105.43	480...	114.24	517...	123.05
444...	105.67	481...	114.48	518...	123.28
445...	105.91	482...	114.72	519...	123.52

RM.	$ c.	RM.	$ c.	RM.	$ c.
520...	123.76	557...	132.57	594...	141.37
521...	124.00	558...	132.80	595...	141.61
522...	124.24	559...	133.04	596...	141.85
523...	124.47	560...	133.28	597...	142.09
524...	124.71	561...	133.52	598...	142.32
525...	124.95	562...	133.76	599...	142.56
526...	125.19	563...	133.99	600...	142.80
527...	125.43	564...	134.23	601...	143.04
528...	125.66	565...	134.47	602...	143.28
529...	125.90	566...	134.71	603...	143.51
530...	126.14	567...	134.95	604...	143.75
531...	126.38	568...	135.18	605...	143.99
532...	126.62	569...	135.42	606...	144.23
533...	126.85	570...	135.66	607...	144.47
534...	127.09	571...	135.90	608...	144.70
535...	127.33	572...	136.14	609...	144.94
536...	127.57	573...	136.37	610...	145.18
537...	127.81	574...	136.61	611...	145.42
538...	128.04	575...	136.85	612...	145.66
539...	128.28	576...	137.09	613...	145.89
540...	128.52	577...	137.33	614...	146.13
541...	128.76	578...	137.56	615...	146.37
542...	129.00	579...	137.80	616...	146.61
543...	129.23	580...	138.04	617...	146.85
544...	129.47	581...	138.28	618...	147.08
545...	129.71	582...	138.52	619...	147.32
546...	129.95	583...	138.75	620...	147.56
547...	130.19	584...	138.99	621...	147.80
548...	130.42	585...	139.23	622...	148.04
549...	130.66	586...	139.47	623...	148.27
550...	130.90	587...	139.71	624...	148.51
551...	131.14	588...	139.94	625...	148.75
552...	131.38	589...	140.18	626...	148.99
553...	131.61	590...	140.42	627...	149.23
554...	131.85	591...	140.66	628...	149.46
555...	132.09	592...	140.90	629...	149.70
556...	132.33	593...	141.13	630...	149.94

RM.	$ C.
594...	141.37
595...	141.61
596...	141.85
597...	142.09
598...	142.32
599...	142.56
600...	142.80
601...	143.04
602...	143.28
603...	143.51
604...	143.75
605...	143.99
606...	144.23
607...	144.47
608...	144.70
609...	144.94
610...	145.18
611...	145.42
612...	145.66
613...	145.89
614...	146 13
615...	146.37
616...	146.61
617...	146.85
618...	147.08
619...	147.32
620...	147.56
621...	147.80
622...	148.04
623...	148.27
624...	148.51
625...	148.75
626...	148.99
627...	149.23
628...	149.46
629...	149.70
630...	149.94

RM.	$ C.	RM.	$ C.	RM.	$ C.
631...	150.18	668...	158.98	705...	167.79
632...	150.42	669...	159.22	706...	168.03
633...	150.65	670...	159.46	707...	168.27
634...	150.89	671...	159.70	708...	168.50
635...	151.13	672...	159.94	709...	168.74
636...	151.37	673...	160.17	710...	168.98
637...	151.61	674...	160.41	711...	169.22
638...	151 84	675...	160.65	712...	169.46
639...	152 08	676...	160.89	713...	169.69
640...	152.32	677...	161.13	714...	169.93
641...	152.56	678...	161.36	715...	170.17
642...	152.80	679...	161.60	716...	170.41
643...	153.03	680...	161.84	717...	170.65
644...	153.27	681...	162.08	718...	170.88
645...	153.51	682...	162.32	719...	171.12
646...	153.75	683...	162.55	720...	171.36
647...	153.99	684...	162.79	721...	171.60
648...	154.22	685...	163.03	722...	171.84
649...	154.46	686...	163.27	723...	172.07
650...	154.70	687...	163.51	724...	172.31
651...	154.94	688...	163.74	725...	172.55
652...	155.18	689...	163.98	726...	172.79
653...	155 41	690...	164.22	727...	173.03
654...	155.65	691...	164.46	728...	173.26
655...	155.89	692...	164.70	729...	173.50
656...	156.13	693...	164.93	730...	173.74
657...	156.37	694...	165.17	731...	173.98
658...	156.60	695...	165.41	732...	174.22
659...	156.84	696...	165.65	733...	174.45
660...	157.08	697...	165.89	734...	174.69
661...	157.32	698..	166.12	735...	174.93
662...	157.56	699...	166.36	736...	175.17
663...	157.79	700...	166 60	737..	175.41
664...	158.03	701...	166.84	738...	175.64
665...	158.27	702...	167.08	739...	175.88
666...	158.51	703...	167.31	740...	176.12
667...	158.75	704...	167.55	741...	176.36

RM.	$ C.	RM.	$ C.	RM.	$ C.
742...	176.60	779...	185.40	816...	194.21
743...	176.83	780...	185.64	817...	194.45
744...	177.07	781...	185.88	818...	194.68
745...	177.31	782...	186.12	819...	194.92
746...	177.55	783...	186.35	820...	195.16
747...	177.79	784...	186.59	821...	195.40
748...	178.02	785...	186.83	822...	195.64
749...	178.26	786...	187.07	823...	195.87
750...	178.50	787...	187.31	824...	196.11
751...	178.74	788...	187.54	825...	196.35
752...	178.98	789...	187.78	826...	196.59
753...	179.21	790...	188.02	827	196.83
754..	179.45	791...	188.26	828...	197.06
755...	179.69	792 ..	188.50	829...	197.30
756...	179 93	793...	188.73	830...	197.54
757...	180.17	794...	188.97	831..	197.78
758...	180.40	795...	189.21	832...	198.02
759...	180.64	796..	189.45	833...	198.25
760...	180.88	797...	189.69	834...	198.49
761...	181.12	798...	189.92	835...	198.73
762...	181.36	799...	190.16	836...	198.97
763...	181.59	800...	190.40	837...	199.21
764...	181.83	801...	190.64	838...	199.44
765...	182.07	802...	190.88	839...	199.68
766...	182.31	803...	191.11	840...	199.92
767...	182.55	804...	191.35	841...	200.16
768...	182.78	805...	191.59	842...	200.40
769...	183.02	806...	191.83	843...	200.63
770...	183.26	807...	192.07	844...	200.87
771...	183.50	808...	192.30	845...	201.11
772...	183.74	809...	192.54	846...	201.35
773...	183.97	810...	192.78	847...	201.59
774...	184.21	811...	193.02	848...	201.82
775...	184.45	812...	193.26	849...	202.06
776...	184.69	813...	193.49	850...	202.30
777...	184.93	814...	193.73	851...	202.54
778...	185.16	815...	193.97	852...	202.78

RM.	$ c.	RM.	$ c.
816...	194.21	817...	194.45
818...	194.68	819...	194.92
820...	195.16	821...	195.40
822...	195.64	823...	195.87
824...	196.11	825...	196.35
826...	196.59	827	196.83
828...	197.06	829...	197.30
830...	197.54	831..	197.78
832...	198.02	833...	198.25
834...	198.49	835...	198.73
836...	198.97	837...	199.21
838...	199.44	839...	199.68
840...	199.92	841...	200.16
842...	200.40	843...	200.63
844...	200.87	845...	201.11
846...	201.35	847...	201.59
848...	201.82	849...	202.06
850...	202.30	851...	202.54
852...	202.78		

RM.	$ c.	RM.	$ c.	RM.	$ c.
853...	203.01	890...	211.82	927...	220.63
854...	203 25	891...	212.06	928...	220.86
855...	203.49	892...	212.30	929...	221.10
856...	203.73	893...	212 53	930...	221 34
857...	203.97	894...	212.77	931...	221.58
858...	204.20	895...	213.01	932...	221.82
859...	204.44	896...	213.25	933...	222.05
860...	204.68	897...	213.49	934...	222.29
861...	204.92	898...	213.72	935...	222.53
862...	205.16	899...	213.96	936..	222.77
863...	205.39	900...	214.20	937...	223.01
864...	205.63	901...	214.44	938...	223.24
865...	205.87	902...	214.68	939...	223.48
866...	206.11	903...	214.91	940...	223.72
867...	206.35	904...	215.15	941...	223.96
868...	206.58	905...	215.39	942...	224.20
869...	206.82	906..	215.63	943...	224.43
870...	207.06	907...	215.87	944...	224.67
871...	207.30	908...	216.10	945...	224.91
872...	207.54	909...	216.34	946...	225.15
873..	207.77	910...	216.58	947...	225.39
874...	208.01	911...	216.82	948...	225.62
875...	208.25	912...	217.06	949...	225.86
876...	208.49	913...	217.29	950...	226.10
877...	208.73	914...	217 53	951...	226.34
878...	208.96	915...	217.77	952...	226.58
879...	209.20	916...	218.01	953...	226.81
880...	209.44	917...	218.25	954...	227.05
881...	209.68	918...	218.48	955...	227.29
882..	209.92	919...	218.72	956...	227.53
883...	210.15	920...	218.96	957...	227.77
884...	210.39	921...	219.20	958...	228.00
885...	210.63	922..	219.44	959...	228.24
886...	210.87	923...	219.67	960...	228.48
887...	211.11	924...	219.91	961...	228.72
888...	211 34	925...	220.15	962...	228.96
889...	211.58	926...	220.39	963...	229.19

RM.	$ c.	RM.	$ c.	RM	$ c.
964 ..	229.43	983...	233.95	1100...	261.80
965...	229.67	984...	234.19	1200...	285.60
966...	229.91	985...	234.43	1300...	309.40
967..	230.15	986...	234.67	1400...	333.20
968...	230.38	987...	234.91	1500 ..	357.00
969...	230.62	988...	235.14	1600...	380.80
970 ..	230.86	989...	235.38	1700...	404.60
971...	231.10	990...	235.62	1800...	428.40
972...	231.34	991...	235.86	1900...	452.20
973...	231.57	992...	236.10	2000...	476.00
974...	231.81	993 ..	236.33	3000...	714.00
975...	232.05	994...	236.57	4000...	952.00
976...	232.29	995...	236.81	5000...	1190 00
977...	232.53	996...	237.05	6000...	1428.00
978 .	232.76	997...	237.29	7000...	1666.00
979...	233.00	998...	237.52	8000...	1904 00
980...	233.24	999...	237.76	9000...	2142.00
981...	233.48	1000...	238.00	10000...	2380.00
982...	233.72				

Fractional Currency,=100 Pfennig equal to one Rixmark.

RM	$ c.
1100...	261.80
1200...	285.60
1300...	309.40
1400...	333.20
1500 ..	357.00
1600...	380.80
1700...	404.60
1800...	428.40
1900...	452.20
2000...	476.00
3000...	714.00
4000...	952.00
5000...	1190 00
6000...	1428.00
7000...	1666.00
8000...	1904 00
9000...	2142.00
10000...	2380.00

al to one Rixmark.

TABLE

SHOWING THE

CANADIAN CUSTOMS VALUES

OF THE

PRINCIPAL FOREIGN CURRENCIES.

COUNTRY.	MONETARY UNIT.	STANDARD.	Value in Dollars and Cents.
Austria	Florin		
Belgium	Franc	Gold & Silver	$0.19.3
Bolivia	Dollar	Gold & Silver	.96.5
Brazil	Milreis	Gold	.54.5
Bogota	Peso	Gold	.96.5
Central America	Dollar	Silver	.93.5
Chili	Peso	Gold	.91.2
China	Tael		
Denmark	Crown	Gold	.26.8
Ecuador	Dollar	Silver	.93 5
Egypt	Pound of 100 piastres	Gold	4.97.4
France	Franc	Gold & Silver	.19.3
Greece	Drachma	Gold & Silver	.19.3
German Empire	Mark	Gold	.23.8
Japan	Yen	Gold	.99.7
India	Rupee of 16 annas	Silver	.44.4
Italy	Lira	Gold & Silver	.19.3
Liberia	Dollar	Gold	1.00.
Mexico	Dollar	Silver	1.01.5
Netherlands	Florin	Gold & Silver	.38.5
Norway	Crown	Gold	.26.8
Peru	Dollar	Silver	.93.5
Portugal	Milreis	Gold	1.08.
Russia	Rouble	Silver	.74.8
Sandwich Islands	Dollar	Gold	1.00.
Spain	Peseta of 100 centimes	Gold & Silver	.19 3
Sweden	Crown	Gold	.26 8
Switzerland	Franc	Gold & Silver	.19 3
Tripoli	Mahbub of 20 piastres	Silver	.84.4
Turkey	Piaster	Gold	.04.3
United States of Colombia	Peso	Silver	.9[illegible].5

THE VALUE OF FRANCS IN ENGLISH MONEY.

Valeur des Francs en Monnaie Anglaise.

Fr. Cts.		£	s.	d.	Fr. Cts.		£	s.	d.
. 5	=	..	..	½	1 70	=	..	1	4⅜
. 10	"	..	..	1	1 75	"	..	1	4¾
. 15	"	..	..	1½	1 80	"	..	1	5¼
. 20	"	..	..	1⅞	1 90	"	..	1	6¼
. 25	"	..	..	2⅜	2 ..	"	..	1	7⅛
. 30	"	..	..	2⅞	2 10	"	..	1	8⅛
. 35	"	..	..	3⅜	2 20	"	..	1	9⅛
. 40	"	..	..	3⅞	2 25	"	..	1	9⅝
. 45	"	..	..	4⅜	2 30	"	..	1	10⅛
. 50	"	..	..	4¾	2 40	"	..	1	11
. 55	"	..	..	5¼	**2 50**	"	..	**2**	..
. 60	"	..	..	5¾	2 60	"	..	2	1
. 65	"	..	..	6¼	2 70	"	..	2	1⅞
. 70	"	..	..	6¾	2 75	"	..	2	2⅜
. 75	"	..	..	7¼	2 80	"	..	2	2⅞
. 80	"	..	..	7⅝	2 90	"	..	2	3⅞
. 85	"	..	..	8⅛	3 ..	"	..	2	4¾
. 90	"	..	..	8⅝	3 10	"	..	2	5¾
. 95	"	..	..	9⅛	3 20	"	..	2	6¾
1 ..	"	..	..	9⅝	3 25	"	..	2	7¼
1 10	"	..	..	10½	3 30	"	..	2	7⅝
1 20	"	..	..	11½	3 40	"	..	2	8⅝
1 25	"	.	**1**	..	3 50	"	..	2	9⅝
1 30	"	..	1	½	3 60	"	..	2	10½
1 40	"	..	1	1½	3 70	"	..	2	11½
1 50	"	..	1	2⅜	**3 75**	"	..	**3**	..
1 60	"	..	1	3⅜	3 80	"	..	3	.. ½

LISH MONEY.

glaise.

£	s.	d.
..	1	$4\frac{3}{8}$
..	1	$4\frac{7}{8}$
..	1	$5\frac{1}{4}$
..	1	$6\frac{1}{4}$
..	1	$7\frac{1}{8}$
..	1	$8\frac{1}{8}$
..	1	$9\frac{1}{8}$
..	1	$9\frac{5}{8}$
..	1	$10\frac{1}{8}$
..	1	11
..	**2**	..
..	2	1
..	2	$1\frac{7}{8}$
..	2	$2\frac{3}{8}$
..	2	$2\frac{7}{8}$
..	2	$3\frac{7}{8}$
..	2	$4\frac{3}{4}$
..	2	$5\frac{3}{4}$
..	2	$6\frac{3}{4}$
..	2	$7\frac{1}{4}$
..	2	$7\frac{5}{8}$
..	2	$8\frac{5}{8}$
..	2	$9\frac{5}{8}$
..	2	$10\frac{1}{2}$
..	2	$11\frac{1}{2}$
..	**3**	..
..	3	..$\frac{1}{2}$

Fr. Cts.		£	s.	d.	Fr. Cts.		£	s.	d.
3 90	=	..	3	$1\frac{1}{2}$	6 40	=	..	5	$1\frac{1}{2}$
4 ..	"	..	3	$2\frac{3}{8}$	6 50	"	..	5	$2\frac{3}{8}$
4 10	"	..	3	$3\frac{3}{8}$	6 60	"	..	5	$3\frac{3}{8}$
4 20	"	..	3	$4\frac{3}{8}$	6 70	"	..	5	$4\frac{3}{8}$
4 25	"	..	3	$4\frac{3}{4}$	6 75	"	..	5	$4\frac{3}{4}$
4 30	"	..	3	$5\frac{1}{4}$	6 80	"	..	5	$5\frac{1}{4}$
4 40	"	..	3	$6\frac{1}{4}$	6 90	"	..	5	$6\frac{1}{4}$
4 50	"	..	3	$7\frac{1}{8}$	7 ..	"	..	5	$7\frac{1}{8}$
4 60	"	..	3	$8\frac{1}{8}$	7 10	"	..	5	$8\frac{1}{8}$
4 70	"	..	3	$9\frac{1}{8}$	7 20	"	..	5	$9\frac{1}{8}$
4 75	"	..	3	$9\frac{5}{8}$	7 25	"	..	5	$9\frac{5}{8}$
4 80	"	..	3	$10\frac{1}{8}$	7 30	"	..	5	$10\frac{1}{8}$
4 90	"	..	3	11	7 40	"	..	5	11
5 ..	"	..	**4**	..	**7 50**	"	..	**6**	..
5 10	"	..	4	1	7 60	"	..	6	1
5 20	"	..	4	$1\frac{7}{8}$	7 70	"	..	6	$1\frac{7}{8}$
5 25	"	..	4	$2\frac{3}{8}$	7 75	"	..	6	$2\frac{3}{8}$
5 30	"	..	4	$2\frac{7}{8}$	7 80	"	..	6	$2\frac{7}{8}$
5 40	"	..	4	$3\frac{7}{8}$	7 90	"	..	6	$3\frac{7}{8}$
5 50	"	..	4	$4\frac{3}{4}$	8 ..	"	..	6	$4\frac{3}{4}$
5 60	"	..	4	$5\frac{3}{4}$	8 10	"	..	6	$5\frac{3}{4}$
5 70	"	..	4	$6\frac{3}{4}$	8 20	"	..	6	$6\frac{3}{4}$
5 75	"	..	4	$7\frac{1}{4}$	8 25	"	..	6	$7\frac{1}{4}$
5 80	"	..	4	$7\frac{5}{8}$	8 30	"	..	6	$7\frac{5}{8}$
5 90	"	..	4	$8\frac{5}{8}$	8 40	"	..	6	$8\frac{5}{8}$
6 ..	"	..	4	$9\frac{5}{8}$	8 50	"	..	6	$9\frac{5}{8}$
6 10	"	..	4	$10\frac{1}{2}$	8 60	"	..	6	$10\frac{1}{2}$
6 20	"	..	4	$11\frac{1}{2}$	8 70	"	..	6	$11\frac{1}{2}$
6 25	"	..	**5**	..	**8 75**	"	..	**7**	..
6 30	"	..	5	..$\frac{1}{2}$	8 80	"	..	7	..$\frac{1}{2}$

Fr.	Cts.		£	s.	d.	Fr.	Cts.		£	s.	d.
8	90	=	..	7	1½	21	..	=	..	16	9½
9	..	"	..	7	2⅜	21	25	"	..	17	..
9	10	"	..	7	3⅜	22	..	"	..	17	7¼
9	20	"	..	7	4⅜	22	50	"	..	18	..
9	25	"	..	7	4¾	23	..	"	..	18	4¾
9	30	"	..	7	5¼	23	75	"	..	19	..
9	40	"	..	7	6¼	24	..	"	..	19	2½
9	50	"	.	7	7⅛	**25**	..	"	**1**	..	..
9	60	"	..	7	8⅛	26	..	"	1	..	9½
9	70	"	..	7	9⅛	27	..	"	1	1	7¼
9	75	"	..	7	9⅝	28	..	"	1	2	4¾
9	80	"	..	7	10⅛	29	..	"	1	3	2½
9	90	"	..	7	11	30	..	"	1	4	..
10	..	"	..	**8**	..	31	..	"	1	4	9½
11	..	"	..	8	9½	32	..	"	1	5	7¼
11	**25**	"	..	**9**	..	33	..	"	1	6	4¾
12	..	"	..	9	7¼	34	.	"	1	7	2½
12	**50**	"	..	**10**	..	35	.	"	1	8	..
13	..	"	..	10	4¾	36	..	"	1	8	9½
13	75	"	..	11	..	37	..	"	1	9	7¼
14	..	"	..	11	2½	38	..	"	1	10	4¾
15	..	"	..	12	..	39	..	"	1	11	2½
16	..	"	..	12	9½	40	..	"	1	12	..
16	25	"	.	13	..	41	..	"	1	12	9½
17	..	"	..	13	7¼	42	..	"	1	13	7¼
17	50	"	..	14	..	43	..	"	1	14	4¾
18	..	"	..	14	4¾	44	..	"	1	15	2½
18	**75**	"	..	**15**	..	45	..	"	1	16	..
19	..	"	.	15	2½	46	..	"	1	16	9½
20	..	"	..	16	..	47	..	"	1	17	7¼

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"		..	17	..
"		..	17	7¼
"		..	18	..
"		..	18	4¾
"		..	19	..
"		..	19	2½
"		**1**	..	..
"		1	..	9½
"		1	1	7¼
"		1	2	4¾
"		1	3	2½
"		1	4	..
"		1	4	9½
"		1	5	7¼
"		1	6	4¾
"		1	7	2½
"		1	8	..
"		1	8	9½
"		1	9	7¼
"		1	10	4¾
"		1	11	2½
"		1	12	..
"		1	12	9½
"		1	13	7¼
"		1	14	4¾
"		1	15	2½
"		1	16	..
"		1	16	9½
"		1	17	7¼

Fr.		£	s.	d.	Fr.		£	s.	d.
48	=	1	18	4¾	78	=	3	2	4¾
49	"	1	19	2½	79	"	3	3	2½
50	"	**2**	..	..	80	"	3	4	..
51	"	2	..	9½	81	"	3	4	9½
52	"	2	1	7¼	82	"	3	5	7¼
53	"	2	2	4¾	83	"	3	6	4¾
54	"	2	3	2¼	84	"	3	7	2½
55	"	2	4	..	85	"	3	8	..
56	"	2	4	9½	86	"	3	8	9½
57	"	2	5	7¼	87	"	3	9	7¼
58	"	2	6	4¾	88	"	3	10	4¾
59	"	2	7	2½	89	"	3	11	2½
60	"	2	8	..	90	"	3	12	..
61	"	2	8	9½	91	"	3	12	9½
62	"	2	9	7¼	92	"	3	13	7¼
63	"	2	10	4¾	93	"	3	14	4¾
64	"	2	11	2½	94	"	3	15	2½
65	"	2	12	..	95	"	3	16	..
66	"	2	12	9½	96	"	3	16	9½
67	"	2	13	7¼	97	"	3	17	7¼
68	"	2	14	4¾	98	"	3	18	4¾
69	"	2	15	2½	99	"	3	19	2½
70	"	2	16	..	**100**	"	**4**	..	..
71	"	2	16	9½	150	"	6	..	..
72	"	2	17	7¼	200	"	8	..	..
73	"	2	18	4¾	250	"	10	..	..
74	"	2	19	2½	300	"	12	..	..
75	"	**3**	..	..	350	"	14	..	..
76	"	3	..	9½	400	"	16	..	..
77	"	3	1	7¼	450	"	18	..	..

Fr.		£	s.	d.	Fr.		£	s.	d.
500	=	20	..	..	3500	=	140	..	..
550	"	22	..	..	4000	"	160	..	..
600	"	24	..	..	4500	"	180	..	..
650	"	26	..	..	5000	"	200	..	..
700	"	28	..	..	5500	"	220	..	..
750	"	30	..	..	6000	"	240	.	..
800	"	32	..	..	6500	"	260	..	..
850	"	34	..	..	7000	"	280	..	..
900	"	36	..	..	7500	"	300	..	..
950	"	38	..	..	8000	"	320	..	..
1000	"	40	..	..	8500	"	340	..	..
1500	"	60	..	..	9000	"	360	..	..
2000	"	80	..	..	9500	"	380	..	..
2500	"	100	..	..	10000	"	400	..	..
3000	"	120	..	..	**20000**	"	**800**	..	..

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Fr.		£	s.	d.
3500	=	140	..	..
4000	"	160	..	..
4500	"	180	..	..
5000	"	200	..	..
5500	"	220	..	..
6000	"	240	.	..
6500	"	260	..	..
7000	"	280	..	..
7500	"	300	..	..
8000	"	320	..	..
8500	"	340	..	..
9000	"	360	..	..
9500	"	380	..	..
10000	"	400	..	..
20000	"	**800**	..	..

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